

TWENTY-THIRD ANNUAL REPORT
OF THE
ASSESSED VALUATION
OF
RAILROAD PROPERTY

IN THE
STATE OF IOWA,

AS FIXED BY THE
EXECUTIVE COUNCIL OF THE STATE

MARCH 5, 1894,

UNDER PROVISIONS OF CHAPTER 5, TITLE 10, OF THE CODE, AND CHAPTER
114, ACTS OF THE SEVENTEENTH GENERAL ASSEMBLY.

COMPILED BY THE SECRETARY OF STATE.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
G. H. RAGSDALE, STATE PRINTER.
1894.

LIST

Of the principal officers of the railroads of the State, with postoffice address.

ALBIA & CENTERVILLE.

President—F. M. Drake, Centerville, Iowa.
Vice-President—Russell Sage, New York.
Secretary and Assistant Treasurer—E. S. Benson, Marshalltown, Iowa.
Treasurer and Assistant Secretary—Geo. R. Morse, New York.
General Solicitor—A. C. Daly, Marshalltown, Iowa.
Local Treasurer—T. J. Fletcher, Marshalltown, Iowa.
General Manager—E. McNeill, Marshalltown, Iowa.
Superintendent—J. P. O'Brien, Marshalltown, Iowa.
Auditor—E. S. Benson, Marshalltown, Iowa.

AMES & COLLEGE.

President—J. L. Stevens, Boone, Iowa.
Vice-President—D. S. Fairchild, Clinton, Iowa.
Secretary—M. K. Smith, Ames, Iowa.
Treasurer—R. J. Sheldon, Ames, Iowa.
General Superintendent—M. K. Smith, Ames, Iowa.

BURLINGTON & NORTHWESTERN.

President—T. W. Barhydt, Burlington, Iowa.
Vice-President—J. T. Remy, Burlington, Iowa.
Secretary and Treasurer—R. M. Green, Burlington, Iowa.
General Manager—R. Law, Burlington, Iowa.

BURLINGTON & WESTERN.

President—T. W. Barhydt, Burlington, Iowa.
Vice-President—C. P. Squires, Burlington, Iowa.
Secretary—R. M. Green, Burlington, Iowa.
General Manager—R. Law, Burlington, Iowa.

BURLINGTON, CEDAR RAPIDS & NORTHERN.

President—C. J. Ives, Cedar Rapids, Iowa.
Vice-President—Robert Williams, Cedar Rapids, Iowa.
Secretary—S. S. Dorwart, Cedar Rapids, Iowa.
Treasurer—H. H. Hollister, New York.
Assistant Treasurer—S. S. Dorwart, Cedar Rapids, Iowa.
General Superintendent—S. K. Tracy, Cedar Rapids, Iowa.
General Superintendent—Robert Williams, Cedar Rapids, Iowa.
Chief Engineer—H. F. White, Cedar Rapids, Iowa.
Auditor—J. C. Brockmilt, Cedar Rapids, Iowa.
Superintendents of Iowa Divisions—Geo. Goodell, Cedar Rapids, Iowa, and W. P. Ward, Estherville, Iowa.
Assistant Superintendent—P. A. Murphy, Cedar Rapids, Iowa.

CHICAGO & NORTHWESTERN.

President—Marvin Hught, Chicago.
Vice-President, Secretary and Treasurer—Martin L. Sykes, New York.
General Solicitor—Lloyd W. Bowers, Chicago.
General Manager—John M. Whitman, Chicago.
General Superintendent—Sherburne Sashorn, Chicago.
Chief Engineer—John E. Blant, Chicago.
Auditor—Joseph B. Redfield, Chicago.
Tax Commissioner—Frank P. Crandon, Chicago.
Superintendent of Iowa Divisions—Peter Hallenbeck, Boone, Iowa.

CHICAGO, BURLINGTON & KANSAS CITY.

President—W. W. Baldwin, Burlington, Iowa.
Vice-President—J. C. Peasley, Chicago.
Secretary—H. E. Jarvis, Burlington, Iowa.
Treasurer—J. C. Peasley, Chicago.
General Solicitors—Spencer & Mosman, St. Joseph, Mo.
General Manager—W. C. Brown, St. Joseph, Mo.
General Superintendent—S. E. Cranee, St. Joseph, Mo.
Chief Engineer—L. F. Goodale, St. Joseph, Mo.
Auditor—C. M. Carter, St. Joseph, Mo.
Tax Auditor—Geo. N. Mills, St. Joseph, Mo.
Superintendent of Iowa Division—W. E. Cunningham, Hannibal, Mo.

CHICAGO, BURLINGTON & NORTHERN.

President—George B. Harris, Chicago.
Secretary—W. J. Ladd, Boston.
Treasurer—J. C. Peasley, Chicago.
General Solicitor—J. W. Losey, La Crosse, Wis.
General Superintendent—John R. Hastings, St. Paul, Minn.
Chief Engineer—S. D. Purdy, La Crosse, Wis.
Auditor—N. B. Hinkley, St. Paul, Minn.
Superintendent of Iowa Division—D. Cunningham, La Crosse, Wis.

CHICAGO, BURLINGTON & QUINCY.

President—Charles E. Perkins, Burlington, Iowa.
First Vice-President—James C. Peasley, Chicago.
Second Vice-President—George B. Harris, Chicago.
Secretary—Thomas S. Howland, Boston, Mass.
Treasurer—James C. Peasley, Chicago.
General Solicitor—Joseph W. Blythe, Burlington, Iowa.
General Manager—William F. Kerrin, Chicago.
General Superintendent—John D. Resler, Chicago.
Chief Engineer—Edward J. Blake, Chicago.
Auditor—John L. Lathrop, Chicago.
Real Estate and Tax Agent—M. B. Walker, Chicago.
Superintendents of Iowa Divisions—Charles M. Levey, Burlington, Iowa; O. E. Stewart, Ottumwa, Iowa; John H. Duggan, Creston, Iowa.

CHICAGO, FT. MADISON & DES MOINES.

President—C. C. Wheeler, Chicago.
Vice-President—E. S. Conway, Chicago.
Secretary—E. H. Skinner, Birmingham, Iowa.
Treasurer—E. C. Long, St. Paul, Minn.
General Solicitor—Jesse A. Baldwin, Chicago.
General Manager—E. F. Potter, Ft. Madison, Iowa.
General Superintendent—E. F. Potter, Ft. Madison, Iowa.
Chief Engineer—E. F. Potter, Ft. Madison, Iowa.
Auditor—J. P. Irving, Ft. Madison, Iowa.
Tax Commissioner—E. R. Hutchins, Des Moines, Iowa.

CHICAGO GREAT WESTERN.

President—J. M. Egan, St. Paul, Minn.
Vice-President—C. W. Benson, St. Paul, Minn.
Secretary—R. C. Wight, St. Paul, Minn.
Treasurer—W. B. Bend, St. Paul, Minn.
General Solicitor—D. W. Lawley, St. Paul, Minn.
General Manager—J. M. Egan, St. Paul, Minn.
General Superintendent—C. Shields, St. Paul, Minn.
Assistant General Superintendent—J. Berlingest, Oelwels, Iowa.
Chief Engineer—H. Fernstrom, St. Paul, Minn.
Auditor—M. C. Heallon, St. Paul, Minn.
Tax Commissioner—M. C. Woodruff, Dubuque, Iowa.
Superintendents of Iowa Divisions—J. A. Kelly, Chicago, and B. F. Egan, Des Moines, Iowa.

CHICAGO, IOWA & DAKOTA.

President—John Porter, Eldora, Iowa.
Vice-President—David Secor, Eldora, Iowa.
Secretary—J. D. Newcomer, Eldora, Iowa.
Treasurer—H. N. Brockway, Eldora, Iowa.
General Manager—John Porter, Eldora, Iowa.
Auditor—W. S. Porter, Eldora, Iowa.

CHICAGO, MILWAUKEE & ST. PAUL.

President—Roswell Miller, Chicago.
Vice-President—Frank S. Bond, New York.
Third Vice-President—E. P. Hopley, Chicago.
Secretary—P. M. Myers, Milwaukee.
Treasurer—F. G. Ranney, Chicago.
General Counsel—John W. Cary, Chicago.
General Manager—A. J. Earling, Chicago.
General Superintendent—W. G. Collins, Chicago.
Assistant General Superintendent—H. R. Williams, Minneapolis, Minn.
Assistant General Superintendent—E. W. McKenna, Milwaukee, Wis.
Chief Engineer—D. J. Whittemore, Chicago.
General Auditor—W. N. D. Winne, Chicago.
Tax Commissioner—W. S. Milligan, Milwaukee, Wis.
Superintendent of Iowa Divisions—C. A. Goodnow, Marion, Iowa; J. B. Cable, Kansas City, Mo.; J. W. Stapleton, Dubuque, Iowa; L. R. Beardsley, Sioux City, Iowa; J. R. Williams, Minneapolis, Minn.; C. A. Cosgrove, Mason City, Iowa.

CHICAGO, ROCK ISLAND & PACIFIC.

President—R. R. Cable, Chicago.
Vice-Presidents—Benj. Brewster, New York; W. G. Purdy, Chicago, and H. A. Parker, Chicago.
Assistant to the President—A. Kimball, Davenport, Iowa.
Secretary and Treasurer—W. G. Purdy, Chicago.
General Attorneys—Thos. S. Wright, Chicago, and M. A. Law, Topeka, Kan.
General Manager—E. St. John, Chicago.
General Superintendents—H. F. Royce, Chicago, and C. Dunlap, Topeka, Kan.
Auditor—F. W. Potter, Chicago.
Tax Commissioner—J. L. Drew, Davenport, Iowa.
Superintendents of Iowa Divisions—W. H. Stillwell, Des Moines, Iowa; H. A. White, Trenton, Mo.; O. N. Gilmore, Des Moines, Iowa.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA.

President—Marvin Hught, Chicago.
Vice-President and Treasurer—M. L. Sykes, New York, 52 Wall St.
Secretary—E. E. Woodman, Hudson, Wis.
General Counsel—Thomas Wilson, St. Paul, Minn.
General Manager—E. W. Winter, St. Paul, Minn.
General Superintendent—W. A. Scott, St. Paul, Minn.
Chief Engineer—C. W. Johnson, St. Paul, Minn.
Auditor—L. A. Roblason, St. Paul, Minn.
Tax Commissioner—E. E. Woodman, St. Paul, Minn.
Superintendent of Iowa Divisions—H. Spencer, Mankato, Minn.

CHICAGO, SANTA FE & CALIFORNIA.

Receivers—Jos. W. Reinhart, John J. McCook and Jos. C. Wilson.
President—Jos. W. Reinhart, Boston.
Vice-President—D. B. Robinson, Chicago.
Secretary and Treasurer—D. L. Gallup, Chicago.
General Solicitor—Geo. R. Peck, Chicago.
** General Manager*—J. J. Frey, Topeka, Kan.
** General Superintendent*—H. R. Nickerson, Topeka.
Chief Engineer—James Dun, Topeka.
Auditor—Geo. B. Howard, Chicago.
** Tax Commissioner*—E. T. Cartledge, Topeka.
** Superintendent of Iowa Division*—C. F. Resequale, Chicago.
** Assistant Superintendent of Iowa Divisions*—Jas. E. Hurley, Ft. Madison, Iowa.
** Officers of Atchison, Topeka & Santa Fe.*

CROOKED CREEK RAILROAD & COAL COMPANY.

President—Walter C. Wilson, Webster City, Iowa.
Vice-President—J. Q. Burnham, Milwaukee, Wis.
Secretary—Jacob M. Funk, Webster City, Iowa.
Treasurer—Jacob M. Funk, Webster City, Iowa.
General Manager—Samuel McClure, Lehigh, Iowa.
Auditor—C. M. Kellogg, Lehigh, Iowa.

DES MOINES & KANSAS CITY.

President—M. V. B. Edgerly, Springfield, Mass.
Vice-President—John C. Newton, Des Moines, Iowa.
Secretary—B. F. Kauffman, Des Moines, Iowa.
Treasurer—Fred Harris, Springfield, Mass.
General Solicitor—B. F. Kauffman, Des Moines, Iowa.
General Manager—John C. Newton, Des Moines, Iowa.
Superintendent—Theo. C. Sherwood, Des Moines, Iowa.
Auditor—Theo. C. Sherwood, Des Moines, Iowa.

DES MOINES, NORTHERN & WESTERN.

President—F. M. Hubbell, Des Moines, Iowa.
Vice-President—F. C. Hubbell, Des Moines, Iowa.
Secretary—R. L. Chase, Des Moines, Iowa.
Treasurer—H. D. Thompson, Des Moines, Iowa.
General Solicitor—A. B. Cummins, Des Moines, Iowa.
General Manager—L. M. Martin, Des Moines, Iowa.
General Superintendent—F. C. Hubbell, Des Moines, Iowa.
Assistant Superintendent—C. W. Huntington, Des Moines, Iowa.
Auditor—W. J. Souder, Des Moines, Iowa.

DES MOINES UNION.

President—F. C. Hubbell, Des Moines, Iowa.
Vice-President—A. B. Cummins, Des Moines, Iowa.
Secretary—F. M. Hubbell, Des Moines, Iowa.
Treasurer—H. D. Thompson, Des Moines, Iowa.
General Superintendent—J. A. Wagner, Des Moines, Iowa.
Auditor—C. G. Mitchell, Des Moines, Iowa.

DUBUQUE & SIOUX CITY.

President—Stuyvesant Fish, New York.
Vice-President—J. C. Wellins, Chicago.
Secretary—A. G. Hackstaff, New York.
Treasurer—E. T. H. Gibson, New York.
General Solicitor—James Pentress, Chicago.
General Superintendent—A. W. Sullivan, Chicago.
Chief Engineer—J. F. Wallace, Chicago.
Tax Commissioner—L. P. Morehouse, Chicago.
Superintendents of Iowa Divisions—F. W. Qimby, Dubuque; C. K. Dixon, Cherokee.

HUMESTON & SHENANDOAH.

President—James F. How, St. Louis, Mo.
Secretary—E. C. Murphy, Clarinda, Iowa.
Treasurer—W. W. Baldwin, Burlington, Iowa.
Assistant Treasurer—J. H. Ellis, Clarinda, Iowa.
General Manager—E. C. Murphy, Clarinda, Iowa.
Auditor—J. H. Ellis, Clarinda, Iowa.

IOWA CENTRAL.

President—Russell Sage, New York.
Vice-President—E. E. Chase, New York.
Secretary and Treasurer—Geo. E. Morse, New York.
Local Treasurer—T. J. Fletcher, Marshalltown, Iowa.
General Solicitor—A. C. Daly, Marshalltown, Iowa.
General Manager—E. McNeill, Marshalltown, Iowa.
Superintendent—J. P. O'Brien, Marshalltown, Iowa.
General Auditor—E. S. Benson, Marshalltown, Iowa.

IOWA NORTHERN.

President—J. S. Wylie, Davenport, Iowa.
Vice-President—D. Ryan, Newton, Iowa.
Secretary—Geo. A. Goodrich, Colfax, Iowa.
Treasurer—D. S. Couch, Colfax, Iowa.
General Solicitor—W. O. McElroy, Newton, Iowa.
General Superintendent—Geo. A. Goodrich, Colfax, Iowa.

IOWA RAILWAY COAL AND MANUFACTURING COMPANY.

(Same as Chicago & North-Western.)

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS.

President—C. E. Perkins, Burlington, Iowa.
Vice-President—J. C. Pensley, Chicago.
Secretary—W. J. Ladd, Boston.
Treasurer—J. C. Pensley, Chicago.
General Solicitors—Spencer & Mosman, St. Joseph, Mo.
General Manager—W. C. Brown, St. Joseph, Mo.
General Superintendent—S. E. Orance, St. Joseph, Mo.
Chief Engineer—L. F. Goodale, St. Joseph, Mo.
Auditor—C. M. Carter, St. Joseph, Mo.
Tax Auditor—Geo. N. Mills, St. Joseph, Mo.

KEOKUK & WESTERN.

President—F. T. Hughes, Keokuk, Iowa.
Vice-President—T. DeWitt Cuyler, Philadelphia, Drexel Building.
Secretary and Assistant Treasurer—J. F. Elder, Keokuk, Iowa.
Treasurer and Assistant Secretary—O. M. Jessap, 37 Wall street, New York.
General Counsel—F. T. Hughes, Keokuk, Iowa.
General Manager—A. C. Goodrich, Keokuk, Iowa.
Auditor—J. F. Elder, Keokuk, Iowa.

MASON CITY & FT. DODGE.

President—W. A. Stephens, St. Paul, Minn.
Secretary and Treasurer—S. T. Meservy, Ft. Dodge, Iowa.
General Manager—Chas. C. Burdick, Mason City, Iowa.
Auditor—B. W. Eager, Mason City, Iowa.

MINNEAPOLIS & ST. LOUIS.

President and Receiver—W. H. Truesdale, Minneapolis, Minn.
Vice-President—W. A. Read, New York.
Secretary—Joseph Gaskell, Minneapolis, Minn.
Treasurer—Joseph Gaskell, Minneapolis, Minn.
General Solicitor—A. E. Clarke, Minneapolis, Minn.
General Manager—W. H. Truesdale, Minneapolis, Minn.
Superintendent—T. E. Clarke, Minneapolis, Minn.
Auditor—O. C. Post, Minneapolis, Minn.
Superintendent of Iowa Division—H. S. Holm, Ft. Dodge, Iowa.

OMAHA & ST. LOUIS.

President—James H. Smith, New York.
Vice-President—Henry W. Eaton, New York.
Secretary—T. R. Were, New York.
Receiver—John F. Barnard, Council Bluffs, Iowa.
General Solicitor—Theodore Sheldon, Chicago.
General Superintendent—A. E. Buchanan, Stanberry, Mo.
Auditor—W. L. Bedison, Council Bluffs, Iowa.

ST. LOUIS, KEOKUK & NORTH-WESTERN.

President—W. W. Baldwin, Burlington, Iowa.
Vice-President—J. C. Peasley, Chicago.
Secretary—W. C. Maxwell, Keokuk, Iowa.
Treasurer—J. C. Peasley, Chicago.
General Solicitors—Spencer & Mosman, St. Joseph, Mo.
General Manager—W. U. Brown, St. Joseph, Mo.
General Superintendent—S. E. Crance, St. Joseph, Mo.
Chief Engineer—L. P. Goodale, St. Joseph, Mo.
Auditor—C. M. Carter, St. Joseph, Mo.

SIOUX CITY & NORTHERN.

Receivers—Warwick Hough, St. Louis, and Samuel J. Beals, Sioux City, Iowa.
Vice-President—E. Haakinson, Sioux City, Iowa.
Secretary—Samuel J. Beals, Sioux City, Iowa.
Treasurer—Samuel J. Beals, Sioux City, Iowa.
General Solicitors—Wright & Hubbard, Sioux City, Iowa.
Auditor—Samuel J. Beals, Sioux City, Iowa.
Tax Commissioner—F. A. Seaman, Sioux City, Iowa.

SIOUX CITY & PACIFIC.

President—Marvin Hughitt, Chicago.
Vice-President—Martin L. Sykes, New York.
Secretary—Joseph B. Redfield, Chicago.
Treasurer—Marshall M. Kirkman, Chicago.
General Solicitor—Lloyd W. Bowers, Chicago.
General Manager—Horace G. Burt, Omaha, Neb.
General Superintendent—Charles C. Hughes, Omaha, Neb.
Chief Engineer—John B. Berry, Omaha, Neb.
Auditor—Joseph B. Redfield, Chicago.
Tax Commissioner—Frank P. Crandon, Chicago.
Superintendent of Iowa Division—Henry C. Mahana, Fremont, Neb.

SOUTHERN IOWA.

President—Paul Morton, Chicago.
Vice-President—William McNett, Ottumwa, Iowa.
Secretary—T. C. Mauro, Ottumwa, Iowa.
Assistant Secretary—C. E. Phelps, Chicago.
Treasurer—G. W. Traer, Chicago.
General Solicitor—William McNett, Ottumwa, Iowa.
General Superintendent—T. J. Phillips, Ottumwa, Iowa.
Auditor—G. F. Bartlett, Jr., Chicago.

TABOR & NORTHERN.

President—William M. Brooks, Tabor, Iowa.
Vice-President—J. E. Todd, Vermillion, S. D.
Secretary—H. T. Woods, Tabor, Iowa.
Treasurer—J. M. Barbour, Tabor, Iowa.
General Manager—A. T. West, Tabor, Iowa.
General Superintendent—A. S. Prouty, Tabor, Iowa.
Auditor—J. C. Tipple, Tabor, Iowa.

TOLEDO & NORTH-WESTERN.

President—Marvin Hughitt, Chicago.
Vice-President, Secretary and Treasurer—Martin L. Sykes, New York.
General Solicitor—Lloyd W. Bowers, Chicago.
General Manager—John M. Whitman, Chicago.
General Superintendent—Sherburne Sauborne, Chicago.
Chief Engineer—John E. Blunt, Chicago.
Auditor—Joseph B. Redfield, Chicago.
Tax Commissioner—Frank P. Crandon, Chicago.
Superintendent of Iowa Division—Hugh M. Hughes, Eagle Grove, Iowa.

TOLEDO, PEORIA & WESTERN.

(No report filed.)

UNION PACIFIC.

Receivers—S. H. H. Clark, Oliver W. Mink, E. Ellery Anderson, John W. Doane and Frederic R. Coudert.

President—S. H. H. Clark, Omaha, Neb.
Vice-President—Edwin F. Atkins, Boston.
Secretary—Alex. Miller, Boston.
Treasurer—James G. Harris, Boston.
General Solicitor—John M. Thurston, Omaha, Neb.
General Manager—E. Dickinson, Omaha, Neb.
General Superintendent—P. J. Nichols, Omaha, Neb.
Chief Engineer—Geo. H. Pogram, Omaha, Neb.
Auditor—Erastus Young, Omaha, Neb.
Tax Commissioner—A. W. Scribner, Omaha, Neb.

WABASH.

President—O. D. Ashley, New York.
Vice-President—James F. How, St. Louis.
Vice-President—Edgar T. Welles, New York.
Secretary—J. C. Otteson, New York.
Treasurer—F. L. O'Leary, St. Louis.
General Solicitor—W. H. Blodgett, St. Louis.
General Manager—Olas M. Hays, St. Louis.
General Superintendent—H. L. Magee, St. Louis.
Chief Engineer—W. S. Lincoln, St. Louis.
Auditor—D. B. Howard, St. Louis.
Tax Commissioner—John McManus, St. Louis.
Superintendent of Iowa Division—F. H. McGuigan, Kansas City, Mo.

WINONA & SOUTH-WESTERN.

President—H. W. Lambertson, Winona, Minn.
Vice-President—Verrazano Simpson, Winona, Minn.
Secretary—Thomas Simpson, Winona, Minn.
Treasurer—H. S. Johnson, Winona, Minn.
General Superintendent—John J. Mahoney, Winona, Minn.

TABLE No. I.

Length of railroads January 1, 1894, and the assessed value thereof, by roads.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Albia & Centerville Railway Co.</i>	Appanoose	18.10	24.10		48,200
<i>Albia & Centerville Railway</i>	Muscatine	11.00	24.10	2,000	48,200
<i>Ames & College Railway Co.</i>	Story	1.988	1,988	800	994
<i>Ames & College Railway</i>	Story	1.988	1,988	800	994
<i>Burlington & Northwestern Railway Co.</i>	Des Moines	13.081	38.732		77,464
<i>Burlington & Northwestern</i>	Henry	9.513			
	Louis	3.146			
	Washington	12.990	38.732	2,000	77,464
<i>Burlington & Western Railway Co.</i>	Henry	10.568	70.703		84,843
<i>Burlington & Western</i>	Washington	13.892			
	Jefferson	17.846			
	Keokuk	13.447			
	Mahaska	15.010	70.703	1,200	84,843
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Des Moines	21.18	950.10		3,843,771
<i>Burlington, C. R. & N.,—Main line.</i>	Louis	23.15			
	Muscatine	13.91			
	Cedar	8.56			
	Johnson	14.05			
	Linn	21.96			
	Hendon	23.01			
	Black Hawk	22.74			
	Bremet	4.18			
	Baker	21.66			
	Floyd	20.57			
	Cerro Gordo	10.57			
	Worth	18.01	240.64	5,000	1,443,840
<i>Milwaukee Division.</i>	Linn	21.29			
	Buchanan	25.78			
	Fayette	44.31			
	Winnebago	1.14			
	Allamakee	1.61	94.13	3,500	329,455
	Muscatine	2.21			
	Johnson	7.00			
<i>Muscatine Division.</i>	Washington	4.31	30.58	3,500	107,030
<i>Pacific Division.</i>	Hendon	14.83			
	Tama	18.05			
	Grundy	15.22	48.12	3,500	168,420
<i>Iowa City & Western Railway</i>	Johnson	9.50			
	Washington	20.98			
	Keokuk	31.35			
	Mahaska	4.32			
<i>Cedar Rapids, I. P. & N. W. Ry.</i>	Poweshiek	6.78	73.02	2,800	204,456
	Grundy	11.13			
	Hardin	17.88			
	Franklin	12.38			
	Wright	45.04			
	Humboldt	23.00			
	Kossuth	28.31			
	Palo Alto	27.28			
	Emmet	18.59			
	Dickinson	20.80			
	Osceola	20.24			
	Lyon	37.79			
	Hancock	22.14			
<i>Cedar Rapids & Clinton Railway</i>	Winnebago	10.87	321.18	3,500	121,180
	Johnson	12.96			
	Cedar	28.89			
	Scott	20.51			
	Clinton	14.61	31.94	3,500	284,790

TABLE No. I—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Chicago, Decorah & Minn. Ry.</i>	Fayette	.31			
	Winnebago	22.99	23.30	2,200	51,240
<i>Waverly Short Line.</i>	Bremet	3.68	6.98	3,600	19,880
<i>Davenport, Iowa & Dakota Ry.</i>	Muscatine	7.11			
	Cedar	9.13			
	Scott	15.37			
	Cedar	28.86	31.51	3,000	94,530
	Scott	25.51			
<i>Chicago & North-Western Ry. Co.</i>	Clinton	40.17	1,182.30		7,561,073
<i>Chicago & North-Western Ry.</i>	Cedar	21.08			
	Linn	29.10			
	Hendon	24.84			
	Tama	23.34			
	Marshall	25.99			
	Story	24.29			
	Boone	27.33			
	Greene	24.51			
	Carroll	25.41			
	Crawford	31.56			
	Harrison	30.33			
	Potawatomie	30.33	354.82	11,000	3,908,020
	Clinton	33.40			
	Jackson	14.60			
<i>Iowa Midland Branch.</i>	Jones	22.98	70.98	3,000	212,940
<i>Stanwood & Tipton Branch.</i>	Cedar	8.50	8.50	3,000	25,500
<i>Ottumwa, Cedar F. & St. P. Br.</i>	Hendon	2.47			
	Tama	13			
	Poweshiek	27.21			
	Keokuk	16.89			
	Mahaska	15.85	63.55	3,500	218,925
	Pale	24.40			
<i>Des Moines & Minneapolis Branch.</i>	Story	28.40			
	Hamilton	3.40			
<i>Iowa South-Western Branch.</i>	Carroll	25.44	59.20	5,500	325,600
	Crawford	1.83			
	Shelby	12.75			
	Andover	12.08	52.10	3,000	156,300
<i>Maple River Branch.</i>	Carroll	9.30			
	Sac	54.02			
	Ida	38.20			
	Woodbury	25.01			
	Plymouth	13.40			
	Monona	24.70	164.63	4,300	707,949
<i>Toledo & North-Western Ry.</i>	Tama	22.14			
	Grundy	12.79			
	Hardin	24.81			
	Hamilton	43.48			
	Wright	23.85			
	Humboldt	35.14			
	Kossuth	42.11			
	Pocahontas	24.16			
	Buena Vista	23.79			
	Clay	6.70			
	O'Brien	25.20			
	Sioux	35.10			
	Webster	25.66			
	Calhoun	23.97			
	Sac	8.57	583.27	5,200	1,963,004
<i>Iowa Ry., Coal & Manufacturing Co.</i>	Boone	3.25	2.25	5,500	17,575
<i>Chicago, Burlington & K. C. Ry. Co.</i>			77.94		271,740
<i>Chicago, Burlington & K. C. Ry.</i>	Lee	16.89			
	Van Buren	27.23			
	Davis	15.45			
	Appanoose	17.97	77.94	3,500	271,740
<i>Chicago, Bur. & Northern R. R. Co.</i>					
<i>Chicago, Bur. & Northern R. R.</i>	Dubuque	3.32	3.32	20,000	10,640

TABLE No. I—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Chicago, Bur. & Quincy R. R. Co.	Des Moines	18,008	752,842	\$	6,009,551
Chicago, Bur. & Quincy R. R.	Henry	19,709			
	Jefferson	35,735			
	Wapello	20,856			
	Monroe	27,819			
	Lucas	20,859			
	Clarke	20,498			
	Union	25,797			
	Adams	20,475			
	Montgomery	27,681			
	Mills	29,24			
	Pottawattamie	1,566	281,654	13,500	3,802,329
Keokuk & St. Paul R. R.	Des Moines	8,58			
Chariton Branch	Lucas	33,996	42,276	8,500	359,249
	Wayne	14,711			
	Decatur	6,865			
Creston Branch	Union	15,907	36,541	4,500	154,434
	Adams	3,33			
Nebraska City Branch	Taylor	28,008	42,680	5,000	213,400
	Montgomery	7,998			
	Paga	11,80			
	Frempst	19,741	30,209	4,000	156,836
Moulton & Albia R. R.	Monroe	10,798			
Albia, Knoxville & Des Moines and D. M. & Knox R. R.	Appanoose	679	11,477	500	5,739
	Monroe	10,772			
	Marion	20,204			
	Warren	7,998			
	Polk	10,135	67,807	5,000	339,034
Chariton, D. M. & S. R. R.	Lucas	11,661			
	Warren	21,430	33,000	4,500	148,500
Leon, Mt. Ayr & S. W. R. R.	Decatur	25,639			
	Ringgold	28,612	54,251	4,500	244,264
Creston & Northern R. R.	Union	5,152			
	Adair	10,852	27,704	4,000	110,816
Western Iowa R. R.	Adair	10,27			
	Cass	10,028			
Brownville & Nodaway V. R. R.	Montgomery	2,418	50,348	4,000	81,460
Clarke, Col. Spr. & S. W. R. R.	Paga	22,81	35,228	4,000	100,912
Red Oak & Atlantic R. R.	Montgomery	15,844	15,844	4,000	63,376
	Pottawattamie	1,965			
	Cass	3,587			
	Mills	8,918	17,992	4,000	71,968
Neb. City, Sidney & N. E. R. R.	Frempst	12,139	21,067	4,000	84,228
Hastings & Avoca R. R.	Mills	10,483			
	Pottawattamie	5,244	15,727	4,000	62,908
Chl., Ft. Madison & D. M. Ry. Co.			71,30		142,500
Chl., Ft. Madison & D. M. Ry. Co.	Lee	20,31			
	Henry	2,07			
	Van Buren	14,73			
	Jefferson	12,60			
	Wapello	15,09	71,30	2,000	142,500
Chicago Great Western Ry. Co.			465,43		2,909,905
Main Line	Mitchell	9,90			
	Howard	13,14			
	Chickasaw	25,70			
	Bremer	6,03			
	Payette	19,82			
	Buchanan	11,41			
	Delaware	25,62			
	Dubuque	31,26	142,88	4,500	642,960
	Payette	6,82			
	Buchanan	2,90			
	Black Hawk	20,42			
	Grundy	7,46			
	Tama	12,54			

TABLE No. I—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
	Marshall	31,78			
	Jasper	19,02			
	Polk	28,99			
	Warren	15,79			
	Madison	19,45			
	Union	22,69			
	Ringgold	23,94			
	Taylor	3,79	226,12	4,500	1,026,540
	Black Hawk	7,48			
Cedar Falls Branch	Jasper	3,20	3,20	3,500	11,200
Valeria Coal Branch	Bremer	26,82			
Waverly Branch	Butler	27,81			
	Franklin	9,62	63,95	3,500	223,825
	Michael	5,41			
	Worth	14,39	19,90	3,500	69,300
	Hardin	26,50	26,50	2,000	53,000
Chicago, Iowa & Dakota Ry. Co.			1,540,03		7,227,799
Chicago, Iowa & Dakota					
Chicago, Milwaukee & St. Paul Ry.					
Chicago & Council Bluffs Div.	Jackson	13,02			
	Clinton	30,16			
	Jones	25,57			
	Linn	20,04			
	Benton	24,08			
	Tama	26,32			
	Marshall	25,29			
	Story	24,79			
	Boone	1,83			
	Dallas	24,72			
	Guthrie	19,53			
	Carroll	24,95			
	Crawford	12,50			
	Shelby	24,81			
	Harrison	7,01			
	Pottawattamie	26,85	349,17	6,730	2,346,422
	Linn	17,64			
	Benton	1,78			
	Iowa	22,66			
	Keokuk	20,76			
	Wapello	27,51			
	Monroe	10,47			
	Appanoose	22,34			
	Wayne	14,95	157,84	3,500	552,440
	Crawford	20,75			
	Monona	27,50			
	Woodbury	31,92	90,17	3,500	315,595
	Jackson	31,04			
	Dubuque	22,81			
	Clayton	36,22			
	Allamakee	26,11	136,18	5,000	680,900
	Jackson	25,12			
	Dubuque	19,50	35,62	2,000	71,240
	Clayton	42,01			
	Payette	16,20	58,21	3,000	174,630
	Allamakee	22,81	22,81	2,000	45,620
	Scott	20,54			
	Clinton	12,28			
	Cedar	3,95			
	Jones	27,67			
	Delaware	28,96			
	Clayton	12,17			
	Payette	27,02			
	Winnechek	2,47	151,07	3,500	483,424
	Linn	8,11			
	Jones	19,78			
	Delaware	7,95			
	Dubuque	7,79	43,63	3,500	152,705
	Scott	7,80			
	Clinton	21,50			
	Jackson	2,89	32,19	3,000	96,570

TABLE No. I—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Clinton Branch.....	Clinton.....	10.05	10.05	\$ 8,500.8	\$6,175
Iowa & Minnesota Division.....	Winnebago.....	16.95			
	Howell.....	24.35	41.34	5,000	206,700
	Winnebago.....	9.54	9.54	2,000	19,020
Decorah Branch.....	Cerro Gordo.....	8.93			
Austin Branch.....	Worth.....	11.27			
	Mitchell.....	7.75	27.55	3,000	82,850
Iowa & Dakota Division.....	Clayton.....	22.08			
	Allamakee.....	4.02			
	Winnebago.....	29.75			
	Chickasaw.....	30.33			
	Floyd.....	24.82			
	Cerro Gordo.....	24.22			
	Hancock.....	24.15			
	Kossuth.....	24.25			
	Palo Alto.....	24.24			
	Clay.....	24.31			
	O'Brien.....	24.02			
	Sioux.....	29.08			
	Lyon.....	9.42	291.49	5,720	1,667,823
	Clayton.....	19.20	19.20	3,000	57,600
	Clay.....	7.70			
Elkader Branch.....	Dickinson.....	12.85	30.03	3,000	60,060
Spirit Lake Branch.....	Sioux.....	8.99	8.99	3,000	26,970
Eden Branch.....	Woodbury.....	3.63			
Sioux City & Dakota Division.....	Plymouth.....	15.93			
	Sioux.....	16.88			
	Lyon.....	3.94	60.55	2,500	141,925
Chicago, East Island & Pacific Ry. Co.			1,000.30		8,822,450
Iowa Division.....	Scott.....	12.71			
	Cedar.....	6.88			
	Muscatine.....	27.16			
	Johnson.....	27.16			
	Iowa.....	23.16			
	Winnebago.....	28.58			
	Jasper.....	24.13			
	Polk.....	27.05			
	Dallas.....	12.56			
	Madison.....	5.07			
	Guthrie.....	12.22			
	Adair.....	4.50			
	Cass.....	22.87			
	Shelby.....	6.41			
	Pottawattamie.....	40.02	216.94	12,500	3,961,750
Southwestern Division.....	Scott.....	12.96			
	Muscatine.....	22.43			
	Louis.....	18.91			
	Washington.....	29.94			
	Jefferson.....	26.90			
	Wapello.....	7.71			
	Davis.....	22.86			
	Appanoose.....	29.85			
	Wayne.....	27.78	193.89	8,000	1,561,120
Oskaloosa Division.....	Washington.....	14.02			
	Kossuth.....	25.73			
	Mahaska.....	26.60			
	Marion.....	12.05	79.00	6,000	474,000
Wilton Branch.....	Muscatine.....	11.26	11.26	4,000	45,920
Wilton & Tipton Branch.....	Muscatine.....	1.16			
	Cedar.....	4.92	6.08	800	3,040
Newton & Monroe Branch.....	Jasper.....	17.00	17.00	5,000	85,000
Des Moines, Indiana & W. Branch.....	Polk.....	8.50			
	Warren.....	20.23			
	Madison.....	12.23	47.07	5,000	235,250
Guthrie Center Branch.....	Guthrie.....	14.58	14.58	4,000	58,320
Audubon Branch.....	Cass.....	9.18			
	Audubon.....	16.39	24.54	5,000	122,760

TABLE No. I—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Griswold Branch.....	Cass.....	14.71	14.71	\$ 5,000.8	\$73,550
Carson Branch.....	Pottawattamie.....	17.61	17.61	4,000	70,440
Barian Branch.....	Pottawattamie.....	1.13			
	Shelby.....	10.71	11.84	4,000	47,380
Keosauqua Branch.....	Van Buren.....	4.50	4.50	4,000	18,000
Keokuk & Des Moines Division.....	Lee.....	27.15			
	Van Buren.....	25.50			
	Davis.....	7.5			
	Wapello.....	30.03			
	Mahaska.....	21.24			
	Marion.....	14.50			
	Jasper.....	17.40			
	Polk.....	17.50	162.50	5,500	892,100
Des Moines & Ft. Dodge Division.....	Polk.....	9.50			
	Dallas.....	27.00			
	Boone.....	3.00			
	Greene.....	22.50			
	Webster.....	32.55			
	Humboldt.....	5.32			
	Pocahontas.....	10.05			
	Palo Alto.....	20.55	128.36	5,000	691,800
Chicago, St. Paul Minn. & O. Ry. Co.			74.54		539,022
Main Line.....	O'Brien.....	12.08			
	O'Brien.....	6.61			
	Plymouth.....	22.09			
	Woodbury.....	9.45			
	Lyon.....	5.9	87.10	8,135	464,506
Chicago, Santa Fe & California Ry. Co.			17.44	4,125	72,114
Chicago, Santa Fe & California Ry.			19.81		217,910
Crooked Creek Railroad and Coal Co.	Low.....	19.81	19.81	11,000	217,910
Crooked Creek R. R. and Coal Co.			23.30		46,400
Des Moines & Kansas City Ry. Co.	Webster.....	17.20			
Des Moines & Kansas City Ry.	Hamilton.....	6.60	23.90	2,000	47,400
			100.17		120,334
Des Moines, Northern & W. Ry. Co.					
Des Moines, Northern & W. Ry.	Polk.....	20.84			
	Dallas.....	20.22			
	Boone.....	13.32			
	Guthrie.....	16.970			
	Greene.....	37.303			
	Calhoun.....	29.222			
	Pocahontas.....	1.90	190.17	1,200	133,204
Des Moines Union Ry. Co.			147.996		234,909
Des Moines Union Ry.	Polk.....	2.70			
Dubuque & Sioux City R. R. Co.			2.70	20,600	54,000
Main Line.....	Dubuque.....	29.90	373.21		2,794,481
	Delaware.....	24.47			
	Bachman.....	24.58			
	Black Hawk.....	25.72			
	Grundy.....	17			
	Butler.....	24.91			
	Franklin.....	1.10			
	Hardin.....	23.72			
	Hamilton.....	23.39			
	Webster.....	26.74			
	Calhoun.....	14.86			
	Pocahontas.....	9.80			
	Bureau Vista.....	25.41			
	Cherokee.....	29.80			
	Plymouth.....	34.05			
	Woodbury.....	6.41	236.56	6,100	1,492,138
	Delaware.....	14.07			
	Linn.....	27.78	41.85	3,100	129,738

TABLE No. I—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Onawa Branch.....	Monona.....	16.28			
	Woodbury.....	23.94			
	Ida.....	2.22			
	Cherokee.....	14.66			
Sioux Falls Branch.....	Cherokee.....	11.40	59.10	\$ 3,100	\$ 183,210
	O'Brien.....	27.37			
	Sioux.....	7.08			
	Lyon.....	24.25	70.10	5,100	217,310
Coar Falls & Minnesota R. R.....	Black Hawk.....	7.38			
	Bremor.....	19.47			
	Chickasaw.....	7.05			
	Floyd.....	18.96			
	Mitchell.....	22.72	75.58	3,000	272,088
Hampton & Shenandoah R. R. Co.....	Decatur.....	14.35	90.45		286,350
Hampton & Shenandoah R. R. Co.....	Ringgold.....	27.15			
	Taylor.....	25.96			
	Page.....	27.02	95.45	3,000	286,350
Iowa Central Railway Company.....			401.651		1,467,931
Main Line.....	Worth.....	2.00			
	Cerro Gordo.....	24.34			
	Franklin.....	27.00			
	Harold.....	28.06			
	Marshall.....	29.79			
	Jasper.....	3.98			
	Poweshiek.....	23.81			
	Mahaska.....	25.17			
	Monroe.....	18.692	177.841	5,000	886,205
Belmont Branch.....	Franklin.....	18.70			
	Wright.....	4.565	23.203	2,575	57,113
Story City Branch.....	Marshall.....	15.01			
State Center Branch.....	Story.....	19.50	34.51	2,575	88,384
	Jasper.....	5.928			
	Marshall.....	30.712	36.64	2,575	65,508
Montezuma Branch.....	Poweshiek.....	13.612	13.612	2,575	35,051
Newton Branch.....	Poweshiek.....	6.897			
	Jasper.....	30.781	27.748	2,575	71,451
	Jasper.....	2.50	2.50	2,575	6,437
Newton Branch—Lynnville Sub.....	Mahaska.....	14.324			
Eastern Division.....	Keokuk.....	26.414			
	Washington.....	11.861			
	Jefferson.....	1.50			
	Henry.....	18.623			
	Louisia.....	23.845	96.597	2,500	251,152
Iowa Northern Railway Company.....	Page.....	5.03			23,720
Iowa Northern Railway.....	Jasper.....	5.93	4,000	23,720	
K. C. St. J. & C. Bluffs R. R. Co.....			58.518		321,849
K. C. St. Jo. & C. Bluffs R. R. Co.....	Fremont.....	22.749			
	Hills.....	17.963			
	Pottawattamie.....	6.714	54.42	5,500	299,310
Tarkio Valley R. R.....	Page.....	4.086			22,339
Keokuk & Western Railroad Co.....	Appanoose.....	29.30			255,780
Keokuk & Western Railroad.....	Wayne.....	29.30			
	Decatur.....	14.08	73.08	3,500	255,780
	Decatur.....	91.125			227,838
Mason City & Ft. Dodge Railroad Co.....	Cerro Gordo.....	24.588			
Mason City & Ft. Dodge R. R.....	Franklin.....	533			
	Wright.....	33.48			
	Webster.....	28.872	87.470	2,500	218,690
Coalville Branch.....	Webster.....	3.650			9,148
Minneapolis & St. Louis Railway Co.....	Worth.....	33	137.63		481,705
Minneapolis & St. Louis Ry.....	Winneshong.....	20.80			
	Hancock.....	25.71			
	Kossuth.....	7.80			
	Humboldt.....	22.40			

TABLE No. I—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
	Webster.....	34.91			
	Boone.....	24.68	187.63	\$ 3,500	\$ 481,705
Omaha & St. Louis Railway Co.....			66.98		334,900
Omaha & St. Louis Railway.....	Page.....	19.901			
	Fremont.....	8.749			
	Mills.....	25.69			
	Pottawattamie.....	12.74	66.98	5,000	334,900
St. Louis, Keokuk & North-W. R. R. Co.....	Henry.....	26.79			128,950
St. Louis, Keokuk & N.-W. R. R. Co.....	Lee.....	14.20	51.58	2,500	128,950
Sioux City & Northern R. R. Co.....	Plymouth.....	25.37	76.70		383,506
Sioux City & Northern R. R. Co.....	Sioux.....	27.28			
	Woodbury.....	5.52			
	Plymouth.....	25.37			
	Sioux.....	27.28			
	Lyon.....	18.48	76.70	5,000	383,500
Sioux City & Pacific Rail Road Co.....			80.613		443,372
Sioux City & Pacific R. R.....	Woodbury.....	22.328			
	Monona.....	25.709			
	Harrison.....	32.571	80.613	5,000	443,372
Sioux C. Terminal Ry. & Warehouse Co.....			1.28		6,400
	Woodbury.....	1.28			6,400
Southern Iowa Railroad Co.....			1.58		32,650
Southern Iowa Railroad.....	Wapello.....	4.53			
	Maahaska.....	1.72	4.53	5,000	22,650
Tabor & Northern Ry. Co.....			8.79		4,395
Tabor & Northern Ry.....	Mills.....	8.79			4,395
Toledo, Peoria & Western Ry. Co.....			7.75		11,250
Toledo, Peoria & Western Ry.....	Des Moines.....	7.75			11,250
Union Pacific Railroad Co.....			3.78		317,600
Union Division.....	Pottawattamie.....	2.06			309,000
Union Avenue Dummy Line.....	Pottawattamie.....	1.72			8,600
Wabash Railway Co.....			108.87		326,610
Des Moines & St. Louis R. R.....					
Wabash R. R.....	Marion.....	39.00			
	Polk.....	15.01	65.56	3,000	196,660
	Davis.....	28.546			
	Appanoose.....	7.361			
Winona & Southwestern Ry. Co.....	Wapello.....	9.803	43.31	3,000	129,230
Winona & Southwestern Ry.....	Howard.....	1.81	23.41		70,230
	Mitchell.....	21.50	23.41	3,000	70,230
Total miles railroad in Iowa.....			8,477.49		
Total assessed value of same.....					\$ 44,873,096

a The Burlington & Northwestern leases the right to run over the Burlington, Cedar Rapids & Northern between Burlington and Mediapolis, 13.3 miles, but has no right to do business between the points named.

b The Burlington & Western runs its trains from Winfield to Burlington, 38.8 miles over the Burlington & Northwestern. This includes 13.3 miles over the Burlington, Cedar Rapids & Northern, under its contract with Burlington & Northwestern. The Burlington & Western is restricted from doing any immediate business between Winfield and Burlington.

c Burlington, Cedar Rapids & Northern—includes 11.39 miles leased from the Iowa Central.

d The Chicago, Burlington & Kansas City run their trains over the Chicago, Burlington & Quincy from Vile to Burlington, 25 miles, and over the Wabash from Bloomfield to Moulton, 14.11 miles. This leased mileage is assessed to the respective owners.

e The Chicago Great Western runs trains over the Des Moines Union track, a distance of 2.56 miles, and over the Des Moines & Kansas City track a distance of .44 miles, in the city of Des Moines.

f The Chicago, Rock Island & Pacific runs trains over the Dubuque & Sioux City Railroad tracks between Tara and Ft. Dodge a distance of 5.4 miles, and over the Union Pacific tracks, between the Council Bluffs Union Depot and the Missouri river, a distance of 2.16 miles.

g The Chicago, St. Paul, Minneapolis & Omaha runs trains over the Dubuque & Sioux City track between Le Mars and Sioux City, a distance of 27.31 miles.

A The Des Moines Union Railway is simply a "Representative Company," acting as an agency at Des Moines for the Wabash Railway and the Des Moines, Northern & Western Railway.

(i) The Humeston & Shenandoah leases the right to run trains on the Keokuk & Western track between Humeston and Van Wert.

(k) The Keokuk & Western Railroad has trackage rights over the St. Louis, Keokuk & North-Western Railway from Keokuk to the Des Moines river, a distance of 2.833 miles.

CHANGE IN MILEAGE DURING THE YEAR 1893.

NAME OF ROAD.	Gain.	Loss.
Chicago & North-Western Railway		30
Iowa Central-Eastern Division	47	
St. Louis, Keokuk & North-Western Railroad	50	
Sioux City & Northern Railroad		1.28
Sioux City Terminal Railway & Warehouse Co.	1.28	
Southern Iowa Railway		1.77
Loss	1.00	
Total	3.25	3.25

TABLE No. II.

Length of railroads January 1, 1894, by counties and the assessed value thereof.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Adair	38.322	\$	225,538
Chicago, Burlington & Quincy—Creston & Northern R. R.	19.555	4,000	78,220
Chicago, Burlington & Quincy—Western Iowa R. R.	10.27	4,000	41,080
Chicago, Rock Island & Pacific—Iowa Division	8.50	12,500	106,250
Adams	20.405	19,500	397,415
Chicago, Burlington & Quincy Railroad	26.475	3,000	79,425
Chicago, Burlington & Quincy—Creston Branch	3.93	5,000	19,650
Allamakee	64.50	3,500	225,750
Burlington, Cedar Rapids & Northern—Milwaukee Div.	1.01		
Chicago, Milwaukee & St. Paul—Dubuque Division	36.11	5,000	180,550
Chicago, Milwaukee & St. Paul—Waukon Branch	22.81	2,000	45,620
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	4.02	5,750	23,325
Appanoose	130.41		530,488
Albia & Centerville Railway	13.10	2,000	26,200
Chicago, Burlington & Kansas City Railway	17.97	3,500	62,805
Chicago, Burlington & Quincy—Moulton & Albia R. R.	0.79	500	390
Chicago, Milwaukee & St. Paul—Kansas City Division	22.34	3,500	78,190
Chicago, Rock Island & Pacific—Southwestern Division	29.80	3,000	89,400
Keokuk & Western Railroad	29.20	3,500	102,200
Wabash Railroad	7.291	3,000	21,783
Audubon	28.44		118,040
Chicago & Northwestern—Iowa Southwestern Branch	12.08	3,000	36,240
Chicago, Rock Island & Pacific—Audubon Branch	16.36	5,000	81,800
Benton	21.03		635,968
Burlington, Cedar Rapids & Northern—Main Line	22.01	6,000	132,060
Burlington, Cedar Rapids & Northern—Pacific Division	14.85	3,500	51,975
Chicago & North-Western Railway	24.84	11,000	273,240
Chicago & North-Western—Ottumwa, C. R. & St. P. Branch	2.47	3,500	8,645
Chicago, Milwaukee & St. Paul—Chicago & C. R. Division	24.08	6,720	161,818
Chicago, Milwaukee & St. Paul—Kansas City Division	1.78	3,500	6,230
Black Hawk	104.74		542,070
Burlington, Cedar Rapids & Northern—Main Line	32.74	8,000	261,920
Chicago Great Western—Des Moines & St. Jo. Div.	30.42	4,500	136,890
Chicago Great Western—Cedar Falls Branch	7.48	3,500	26,180
Dubuque & Sioux City—Main Line	20.72	6,100	126,292
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	7.38	3,000	22,140
Boone	81.41		308,407
Chicago & North-Western Railway	27.53	11,000	302,830
Chicago & North-Western—Iowa Railway, Coal & Mfg Co.	3.25	5,500	17,875
Chicago, Milwaukee & St. Paul—Chicago & C. R. Division	7.63	6,720	51,318
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.	3.69	3,000	11,070
Des Moines, Northern & Western Railway	15.32	2,200	33,704
Minneapolis & St. Louis Railway	24.08	3,500	84,280
Bremen	41.89		225,077
Burlington, Cedar Rapids & Northern—Main Line	4.18	6,000	25,080
Burlington, Cedar Rapids & Northern—Waverly Short Line	5.68	3,500	19,880
Chicago Great Western—Main Line	6.03	4,500	27,135
Chicago Great Western—Waverly Branch	26.52	3,500	92,820
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	19.47	3,000	58,410
Buchanan	64.03		304,258
Burlington, Cedar Rapids & Northern—Milwaukee Division	25.78	3,500	90,230
Chicago Great Western—Main Line	11.41	4,500	51,345
Chicago Great Western—Des Moines & St. Jo. Division	32.00	4,500	144,600
Dubuque & Sioux City—Main Line	24.83	5,100	126,813

TABLE No. II—CONTINUED.

NAME OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Buena Vista.</i>	49.20		278,706
Chicago & North-Western—Toledo & North-Western Ry.	23.79	5,300	125,708
Dubuque & Sioux City—Main Line.	29.41	6,100	156,601
<i>Butler.</i>	78.78		375,646
Burlington, Cedar Rapids & Northern—Main Line.	21.06	6,000	126,360
Chicago Great Western—Waverly Branch.	27.81	3,500	97,335
Dubuque & Sioux City—Main Line.	21.01	6,100	128,161
<i>Calhoun.</i>	68.142		270,737
Chicago & North-Western—Toledo & North-Western Ry.	23.97	5,200	124,644
Des Moines, Northern & Western Railway.	25.329	2,200	55,726
Dubuque & Sioux City—Main Line.	14.86	6,100	90,588
<i>Carpenter.</i>	86.10		565,484
Chicago & North-Western Railway.	25.41	11,000	279,510
Chicago & North-Western—Iowa South-Western Branch.	25.44	3,000	76,320
Chicago & North-Western—Maple River Branch.	9.30	4,200	39,060
Chicago, Milwaukee & St. Paul—Chicago & C. R. Div.	24.55	6,700	164,064
<i>Cass.</i>	64.012		121,433
Chicago, Burlington & Quincy—Western Iowa R. R.	10.093	4,000	40,380
Chicago, Burlington & Quincy—Red Oak & Atlantic R. R.	3.557	4,000	14,228
Chicago, Rock Island & Pacific—Iowa Division.	27.47	12,500	343,375
Chicago, Rock Island & Pacific—Audubon Branch.	8.18	5,000	40,900
Chicago, Rock Island & Pacific—Griswold Branch.	14.71	5,000	73,550
<i>Cedar.</i>	56.18		282,512
Burlington, Cedar Rapids & Northern—Main Line.	8.95	6,000	53,700
Burlington, Cedar Rapids & Northern—D. & C. Ry.	28.86	3,500	101,010
Chicago & North-Western—Stamand & Tipton Branch.	9.13	3,000	27,390
Chicago & North-Western Railway.	24.98	11,000	274,780
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.	8.50	3,000	25,500
Chicago, Rock Island & Pacific—Iowa Division.	6.88	12,500	86,000
Chicago, Rock Island & Pacific—Wilton & Tipton Branch.	4.92	500	2,460
<i>Cerro Gordo.</i>	92.648		411,918
Burlington, Cedar Rapids & Northern—Main Line.	19.56	6,000	117,360
Chicago, Milwaukee & St. Paul—Austin Branch.	8.93	3,000	26,790
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.	24.32	6,700	163,538
Iowa Central—Main Line.	24.30	12,500	303,750
Mason City & Ft. Dodge Railroad.	24.588	2,500	61,470
<i>Cherokee.</i>	55.80		282,660
Dubuque & Sioux City—Main Line.	55.80	5,100	181,780
Dubuque & Sioux City—Gawwa Branch.	14.66	3,100	45,446
<i>Chickasaw.</i>	11.40		33,340
Dubuque & Sioux City—Sioux Falls Branch.	11.40	3,100	35,340
<i>Chicago.</i>	56.18		282,512
Chicago Great Western—Main Line.	25.70	4,700	120,608
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.	29.33	6,700	196,008
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	7.02	5,000	35,100
<i>Clark.</i>	48.458		252,880
Chicago, Burlington & Quincy Railroad.	23.408	13,500	316,728
Des Moines & Kansas City Railway.	21.96	1,200	26,352
<i>Clay.</i>	37.71		181,780
Chicago & North-Western—Toledo & North-Western Ry.	5.70	3,200	18,240
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.	24.31	6,700	163,653
Chicago, Milwaukee & St. Paul—Spirit Lake Branch.	21.96	7,700	168,792
<i>Clayton.</i>	132.28		533,094
Chicago, Milwaukee & St. Paul—Dubuque Division.	36.22	5,000	181,000
Chicago, Milwaukee & St. Paul—Volga Branch.	42.01	3,000	126,030
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.	12.17	3,200	38,944
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.	22.08	5,700	126,030
Chicago, Milwaukee & St. Paul—Elkader Branch.	21.96	2,000	43,920
<i>Clinton.</i>	108.07		57,600
Burlington, Cedar Rapids & Northern—O. R. & C. Ry.	14.61	3,500	51,135
Chicago & North-Western Railway.	40.17	11,000	441,870
Chicago, Milwaukee & St. Paul—Iowa Midland Branch.	38.60	3,000	115,800
Chicago, Milwaukee & St. Paul—Davenport & C. R. Division.	36.06	6,700	242,322
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.	12.28	3,200	39,296
Chicago, Milwaukee & St. Paul—Maquoketa Branch.	21.50	2,000	43,000
Chicago, Milwaukee & St. Paul—Clinton Branch.	10.03	3,500	35,175
<i>Crawford.</i>	76.61		544,275
Chicago & North-Western Railway.	31.56	11,000	347,660
Chicago & North-Western—Iowa South-Western Branch.	1.83	3,000	5,490
Chicago, Milwaukee & St. Paul—Chicago & C. R. Division.	12.50	6,700	84,000
Chicago, Milwaukee & St. Paul—Sioux City Branch.	30.76	3,600	107,635

TABLE No. II—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Dallas.</i>	105.662		600,528
Chicago, Milwaukee & St. Paul—Chicago & C. R. Division.	24.72	6,700	166,118
Chicago, Rock Island & Pacific—Iowa Division.	17.56	12,500	219,500
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge Div.	27.00	5,000	135,000
Des Moines, Northern & Western Railway.	30.322	2,500	75,908
<i>Davis.</i>	69.320		319,978
Chicago, Burlington & Kansas City Railway.	15.45	3,500	54,075
Chicago, Rock Island & Pacific—Southwestern Division.	22.88	5,000	114,400
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	13.50	5,000	67,500
Wabash Railroad.	28.246	3,000	84,738
<i>Decatur.</i>	100.736		516,199
Chicago, Burlington & Quincy—Chariton Branch.	13.007	4,500	58,782
Chicago, Burlington & Quincy—Leon, Mt. Airy & S. W. R. R.	25.020	4,500	112,575
Des Moines & Kansas City Railway.	20.76	1,200	24,912
Homestead & Seward Branch Railroad.	14.08	2,000	28,160
Keokuk & Western Railroad.	14.08	3,500	49,280
<i>Delaware.</i>	101.07		428,671
Chicago Great Western—Main Line.	35.62	4,500	160,290
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.	38.96	3,200	124,672
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line.	7.95	3,500	27,825
Dubuque & Sioux City—Main Line.	24.47	6,100	149,287
Dubuque & Sioux City—Cedar Rapids Branch.	19.07	3,100	59,117
<i>Des Moines.</i>	62.040		484,665
Burlington & Northwestern Railway.	13.081	2,000	26,162
Burlington, Cedar Rapids & Northern—Main Line.	21.18	6,000	127,080
Chicago, Burlington & Quincy Railroad.	18.068	13,500	243,735
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.	8.98	8,500	76,330
Toledo, Peoria & Western Railway.	7.5	15,000	112,500
<i>Dickinson.</i>	42.13		141,200
Burlington, Cedar Rapids & N. C. R. I. F. & N. W. Ry.	29.80	3,500	104,300
Chicago, Milwaukee & St. Paul—Spirit Lake Branch.	12.33	3,000	36,990
<i>Dubuque.</i>	121.062		593,405
Chicago, Burlington & Northern Railroad.	332	20,000	6,640,000
Chicago Great Western—Main Line.	33.28	4,500	150,660
Chicago, Milwaukee & St. Paul—Dubuque Division.	32.85	5,000	164,250
Chicago, Milwaukee & St. Paul—Cascadia Branch.	19.50	2,000	39,000
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line.	7.79	3,500	27,265
Dubuque & Sioux City—Main Line.	29.80	7,000	208,700
<i>Summit.</i>	18.50		65,095
Burlington, Cedar Rapids & N. C. R. I. F. & N. W. Ry.	18.50	3,500	64,750
<i>Page.</i>	124.442		443,942
Burlington, Cedar Rapids & Northern—Milwaukee Division.	44.31	3,500	155,085
Burlington, Cedar Rapids & Northern—C. D. & M. Ry.	31	2,500	77,500
Chicago Great Western—Main Line.	19.62	4,500	88,110
Chicago Great Western—Des Moines & St. Jo. Div.	6.83	4,000	27,320
Chicago, Milwaukee & St. Paul—Volga Branch.	16.20	2,000	32,400
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.	37.00	3,200	118,400
<i>Plymouth.</i>	64.35		333,947
Burlington, Cedar Rapids & Northern—Main Line.	20.57	6,000	123,420
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.	24.82	5,700	141,971
Dubuque & Sioux City—Cedar Falls & Minnesota Railroad.	18.46	2,000	36,920
<i>Franklin.</i>	66.425		280,928
Burlington, Cedar Rapids & N. C. R. I. F. & N. W. Ry.	12.38	3,500	43,330
Chicago Great Western—Waverly Branch.	8.62	3,500	30,170
Dubuque & Sioux City—Main Line.	1.10	6,100	6,710
Iowa Central—Main Line.	27.09	5,000	135,450
Iowa Central—Belmond Branch.	18.75	2,500	46,875
Mason City & Ft. Dodge Railroad.	5.85	2,500	14,625
<i>Fremont.</i>	70.372		334,852
Chicago, Burlington & Quincy—Nebraska Branch.	12.39	3,000	37,170
Chicago, Burlington & Quincy—Neb. City, S. & N. E. R. R.	12.19	4,000	48,760
Kansas City, St. Joseph & Council Bluffs Railroad.	29.743	5,000	148,715
Omaha & St. Louis Railway.	43.745	5,000	218,725
<i>Greene.</i>	74.858		441,027
Chicago & North-Western Railway.	24.51	11,000	269,610
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.	23.90	5,000	119,500
Des Moines, Northern & Western Railway.	27.303	2,500	68,258

TABLE No. II—CONTINUED.

NAME OF COUNTRY AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Grundy</i>	47.39		165,545
Burlington, Cedar Rapids & Northern—Pacific Division.....	15.22	3,500	53,270
Burlington, Cedar R. & Northern—C. R. I. P. & N. W. Ry.....	11.13	3,500	38,965
Chicago & North-Western—Toledo & North-Western Ry.....	13.79	3,500	48,500
Chicago Great Western—Des Moines & St. Jo. Divs.....	7.05	4,500	31,775
Dubuque & Sioux City—Main Line.....	17	6,100	1,037
<i>Guthrie</i>	70.400		408,416
Chicago, Milwaukee & St. Paul—Chicago & C. R. Div.....	19.33	6,720	131,542
Chicago, Rock Island & Pacific—Iowa Division.....	19.32	12,500	241,500
Chicago, Rock Island & Pacific—Guthrie Center Branch.....	14.58	4,000	58,320
Des Moines, Northern & Western Railway.....	16,979	2,500	37,354
<i>Hamilton</i>	83.08		426,216
Chicago & North-Western—Des Moines & St. Jo. Div.....	8.40	5,500	46,200
Chicago & North-Western—Toledo & North-Western Ry.....	45.49	5,500	250,495
Crooked Creek Railroad & Coal Company.....	6.00	2,000	12,000
Dubuque & Sioux City—Main Line.....	72.50	6,100	141,520
<i>Hancock</i>	30.71		205,611
Burlington, Cedar R. & Northern—C. R. I. P. & N. W. Ry.....	22.14	3,500	77,490
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	24.15	5,720	138,128
Minneapolis & St. Louis Railway.....	131.87	2,500	329,685
<i>Hardin</i>	17.88		534,084
Burlington, Cedar R. & Northern—C. R. I. P. & N. W. Ry.....	17.88	3,500	62,580
Chicago & North-Western—Toledo & North-Western Ry.....	17.88	3,500	62,580
Chicago, Iowa & Dakota Railway.....	38.50	2,000	129,012
Dubuque & Sioux City—Main Line.....	33.72	6,100	144,692
Iowa Central—Main Line.....	28.95	5,500	159,877
<i>Harrison</i>	49.911		333,820
Chicago & North-Western Railway.....	30.33	11,000	333,820
Chicago, Milwaukee & St. Paul—Chicago & C. R. Div.....	7.01	6,720	47,107
Sioux City & Pacific R. R.....	32.571	5,500	179,149
<i>Henry</i>	73.229		389,840
Burlington, Cedar Rapids & Northern—Main Line.....	9.515	2,000	19,030
Burlington & Western Railway.....	10.468	2,000	20,936
Chicago, Burlington & Quincy Railroad.....	19.703	13,500	265,900
Chicago, Ft. Madison & Des Moines Railway.....	2.47	5,000	5,340
Iowa Central—Eastern Division.....	18.633	2,500	46,581
St. Louis, Keokuk & North-Western Railroad.....	14.12	2,500	35,300
<i>Howard</i>	39.03		185,560
Chicago Great Western—Main Line.....	39.03	2,500	97,575
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.....	24.38	5,000	121,980
Winona & South-Western Railway.....	1.51	3,000	4,530
<i>Humboldt</i>	90.82		385,728
Burlington, Cedar R. & Northern—C. R. I. P. & N. W. Ry.....	25.00	2,500	62,500
Chicago & North-Western—Toledo & North-Western Ry.....	35.14	5,500	192,728
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.....	6.32	5,000	31,600
Minneapolis & St. Louis Railway.....	23	3,500	80,500
<i>Ia</i>	40.42		171,142
Chicago & North-Western—Maple River Branch.....	20.82	4,300	89,506
Dubuque & Sioux City—Oswayo Branch.....	19.60	4,300	84,536
<i>Jackson</i>	87.84		428,880
Chicago, Milwaukee & St. Paul—Iowa Division.....	32.68	3,500	114,580
Chicago, Rock Island & Pacific—Iowa Division.....	25.84	12,500	322,800
<i>Jackson</i>	77.67		327,404
Chicago & North-Western—Iowa Midland Branch.....	14.60	3,000	43,800
Chicago, Milwaukee & St. Paul—Chicago & C. R. Div.....	13.02	7,200	93,744
Chicago, Milwaukee & St. Paul—Dubuque Division.....	31.04	5,000	155,200
Chicago, Milwaukee & St. Paul—Cascade Branch.....	16.12	2,000	32,240
Chicago, Milwaukee & St. Paul—Mayo Branch.....	2.49	3,000	7,470
<i>Jasper</i>	129.89		820,800
Chicago Great Western—Des Moines & St. Jo. Div.....	19.02	4,500	85,500
Chicago Great Western—Valeria Coal Branch.....	3.20	3,500	11,200
Chicago, Rock Island & Pacific—Iowa Division.....	34.13	12,500	426,250
Chicago, Rock Island & Pacific—Newton & Monroe Br.....	17.00	5,000	85,000
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.....	17.00	4,500	76,500
Iowa Central—Main Line.....	3.66	2,000	7,320
Iowa Central—State Center Branch.....	5.928	2,775	16,435
Iowa Central—Newton Branch.....	30.781	2,875	88,511
Iowa Central—Newton Branch—Lynnville Sub.....	2.50	575	1,437
Iowa Northern Railway.....	5.92	4,000	23,720

TABLE No. II—CONTINUED.

NAME OF COUNTRY AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Jefferson</i>	84.251		610,701
Burlington & Western Railway.....	17.416	1,200	21,279
Chicago, Burlington & Quincy Railroad.....	15.735	13,500	212,122
Chicago, Ft. Madison & Des Moines Railway.....	9.50	2,800	26,800
Chicago, Rock Island & Pacific—Southwestern Division.....	39.40	8,000	315,800
Iowa Central—Eastern Division.....	1.50	2,000	3,000
<i>Johnson</i>	72.82		507,722
Burlington, Cedar Rapids & Northern—Main Line.....	16.05	6,000	96,300
Burlington, Cedar Rapids & Northern—Muscatine Div.....	7.06	3,500	24,710
Burlington, Cedar Rapids & Northern—C. & W. Ry.....	9.50	2,800	26,800
Burlington, Cedar Rapids & Northern—C. R. & C. Ry.....	12.90	3,500	45,300
Chicago, Rock Island & Pacific—Iowa Division.....	27.16	12,500	339,500
<i>Jones</i>	56.544		292,544
Chicago & North-Western—Iowa Midland Branch.....	22.08	3,000	66,240
Chicago, Milwaukee & St. Paul—Chicago & C. R. Div.....	25.87	6,700	173,830
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.....	27.67	3,200	88,544
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line.....	19.78	3,500	69,230
<i>Keokuk</i>	144.591		403,747
Burlington & Western Railway.....	13.447	1,200	16,136
Burlington, Cedar Rapids & Northern—C. & W. Ry.....	31.35	3,500	110,725
Chicago & North-Western—Ottumwa, C. F. & St. Paul Br.....	16.89	3,500	59,115
Chicago, Milwaukee & St. Paul—Kansas City Division.....	30.70	3,500	107,600
Chicago, Rock Island & Pacific—Oskaloosa Division.....	35.73	6,000	214,380
Iowa Central—Eastern Division.....	36.414	2,000	72,828
<i>Kossuth</i>	107.00		607,624
Burlington, Cedar Rapids & Northern—C. R. I. P. & N. W. Ry.....	28.84	3,500	100,940
Chicago & North-Western—Toledo & North-Western Ry.....	46.51	5,200	241,852
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	24.30	5,720	139,292
Minneapolis & St. Louis Railway.....	7.80	3,500	27,300
<i>Lee</i>	160.916		855,696
Chicago, Burlington & Kansas City Railway.....	16.89	3,500	59,115
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.....	26.56	3,500	92,960
Chicago, Ft. Madison & Des Moines Railway.....	26.31	2,000	52,620
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.....	27.15	5,500	149,325
Chicago, Santa Fe & California Railway.....	19.81	11,000	217,910
St. Louis, Keokuk & North-Western Railroad.....	37.45	2,500	93,625
<i>Linn</i>	151.52		875,457
Burlington, Cedar Rapids & Northern—Main Line.....	21.65	5,000	108,250
Burlington, Cedar Rapids & Northern—Milwaukee Div.....	23.50	3,500	82,250
Chicago & North-Western Railway.....	29.10	11,000	320,100
Chicago, Milwaukee & St. Paul—Chicago & C. R. Div.....	26.04	6,720	174,969
Chicago, Milwaukee & St. Paul—Kansas City Division.....	17.20	3,500	60,200
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line.....	8.11	3,500	28,385
Dubuque & Sioux City—Cedar Rapids Branch.....	37.78	3,100	117,118
<i>Louis</i>	69.634		326,498
Burlington & North-Western Railway.....	3.146	2,000	6,292
Burlington, Cedar Rapids & Northern—Main Line.....	32.15	6,000	192,900
Chicago, Rock Island & Pacific—Southwestern Division.....	18.01	8,000	144,080
Iowa Central—Eastern Division.....	22.84	2,000	45,680
<i>Lucas</i>	52.131		470,051
Chicago, Burlington & Quincy Railroad.....	36.829	13,500	497,182
Chicago, Burlington & Quincy—Chariton Branch.....	13.741	4,500	61,854
C. R. & Q.—Chariton, D. M. & Southern Railroad.....	11.561	4,500	52,025
<i>Lyon</i>	110.42		436,475
Burlington, Cedar Rapids & Northern—C. R. I. P. & N. W. Ry.....	37.79	3,500	132,325
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	9.42	5,720	53,882
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.....	3.04	3,500	10,640
Chicago, St. Paul, Minneapolis & O.—Rock River Branch.....	72.14	4,125	297,415
Dubuque & Sioux City—Sioux Falls Branch.....	24.25	3,100	75,175
Sioux City & Northern Railroad.....	18.48	5,000	92,400
<i>Madison</i>	93.83		329,750
Chicago & North-Western—Des Moines & St. Jo. Div.....	19.48	5,000	97,400
Chicago, Rock Island & Pacific—Iowa Division.....	7.67	12,500	95,875
Chicago, Rock Island & Pacific—Des Moines, I. & W. Branch.....	12.35	5,000	61,750
Des Moines & Kansas City Railway.....	12.43	1,300	16,160

TABLE No. II—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Valerius	131.20	1,300	170,560
Burlington & Western Railway	13.01	1,300	16,913
Burlington, Cedar Rapids & Northern—C. & W. R. Ry.	4.32	1,300	5,616
Chicago & North-Western—Ottawa, I. & St. P. Branch	15.05	1,300	19,565
Chicago, Rock Island & Pacific—Oskaloosa Division	28.03	6,000	168,000
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	31.34	5,500	172,730
Iowa Central—Main Line	26.17	5,000	130,850
Iowa Central—Newton Branch	6.80	1,250	8,500
Iowa Central—Eastern Division	14.324	2,000	28,648
Southern Iowa Railroad	1.73	3,000	5,190
Marion	106.04	496,670	52,682,000
C. & Q.—Albia, K. & D. M., and D. M. & K. R. R.	30.304	5,000	151,520
Chicago, Rock Island & Pacific—Oskaloosa Division	12.65	5,000	63,250
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	14.50	5,500	79,750
Wabash—Des Moines & St. Louis Railroad	30.03	5,000	150,150
Marshall	148.67	840,435	125,082,000
Chicago & North-Western Railway	58.98	11,200	660,000
Chicago Great Western—Des Moines & St. Jo. Div.	31.78	4,500	142,950
Chicago, Milwaukee & St. Paul—Chicago & C. H. Division	35.39	6,728	237,811
Iowa Central—Main Line	28.79	5,000	143,950
Iowa Central—Story City Branch	15.01	2,575	38,631
Iowa Central—State Center Branch	20.710	2,575	53,333
Mill	101.04	703,165	71,038,000
Chicago, Burlington & Quincy Railroad	30.54	12,500	381,750
Chicago, Burlington & Quincy—Neb. City, S. & N. E. R. R.	9.918	4,000	39,672
Chicago, Burlington & Quincy—Hastings & Ayres R. R.	10.400	4,000	41,600
Kansas City, St. Joseph & Council Bluffs Railroad	17.990	5,000	89,950
Omaha & St. Louis Railway	35.00	5,000	175,000
Tabor & Northern Railway	9.79	500	4,895
Mineral	67.09	44,227	2,967,000
Chicago Great Western—Main Line	9.90	4,500	44,550
Chicago Great Western—Lytle Branch	5.41	3,500	18,935
Chicago, Milwaukee & St. Paul—Austin Branch	2.78	3,000	8,340
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	32.73	3,000	98,190
Winona & South-Western Railway	31.93	3,000	95,790
Monroe	94.100	304,328	28,518,000
Chicago & North-Western—Maple River Branch	21.79	4,500	98,025
Chicago, Milwaukee & St. Paul—Sioux City Branch	27.80	3,500	97,300
Dubuque & Sioux City—Oswayo Branch	14.20	3,100	44,020
Sioux City & Pacific Railroad	14.600	1,500	21,900
Monroe	96.000	500,530	48,000,000
Albia & Centerville Railway	11.00	2,000	22,000
Chicago, Burlington & Quincy Railroad	37.814	15,500	585,516
Chicago, Burlington & Quincy—Moulton & Albia R. R.	10.709	500	5,350
C. & Q.—Albia, K. & D. M. & D. M. & K. R. R.	10.777	5,000	53,800
Chicago, Milwaukee & St. Paul—Sioux City Division	17.477	4,500	78,465
Iowa Central—Main Line	13.000	5,000	65,000
Wabash—Des Moines & St. Louis Railroad	11.35	3,000	34,050
Montgomery	42.000	450,704	18,868,000
Chicago, Burlington & Quincy Railroad	37.000	13,500	499,500
Chicago, Burlington & Quincy—Nebraska City Branch	7.000	4,000	28,000
Chicago, Burlington & Quincy—Brownville & N. V. R. R.	2.418	4,000	9,672
Chicago, Burlington & Quincy—Red Oak & Atlantic R. R.	17.400	4,500	78,000
Monticello	105.57	730,500	77,000,000
Burlington, Cedar Rapids & Northern—Main Line	18.91	6,000	113,460
Burlington, Cedar Rapids & Northern—Massena Division	25.30	4,500	113,850
Burlington, Cedar Rapids & Northern—D. I. & D. Railway	7.11	3,000	21,330
Chicago, Rock Island & Pacific—Iowa Division	24.77	12,500	309,625
Chicago, Rock Island & Pacific—Southwestern Division	22.43	8,000	179,440
Chicago, Rock Island & Pacific—Wilson Branch	11.38	4,000	45,520
Chicago, Rock Island & Pacific—Wilton & Tipton Branch	1.18	500	590
O'Brien	93.30	407,373	38,000,000
Chicago & North-Western—Toledo & North-Western Ry.	25.30	5,000	126,500
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.02	8,750	210,750
Chicago, St. Paul, Minneapolis & Omaha—Main Line	6.81	8,125	55,772
Dubuque & Sioux City—Sioux Falls Branch	11.30	4,000	45,200
Osceola	44.32	238,107	10,640,000
Burlington, Cedar Rapids & Northern—C. R. & C. Ry.	28.54	5,000	142,700
Chicago, St. Paul, Minneapolis & Omaha—Main Line	17.78	8,125	144,507

TABLE No. II—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Pack	101.373	8	814,423
Chicago, Burlington & Quincy—Nebraska City Branch	11.80	4,000	47,200
Chicago, Burlington & Quincy—Brownville & N. V. R. R.	22.41	4,000	89,640
Chicago, Burlington & Quincy—Clar. C. Spr. & S. W. R. R.	15.446	4,000	61,776
Hemlock & Shenandoah R. R.	27.02	3,000	81,060
Kansas City, St. Jo. & Council Bluffs—Tarkio Valley R. R.	1.794	3,500	6,280
Omaha & St. Louis Railway	19.801	5,000	99,005
Pala Alto	72.17	500	36,085
Burlington, Cedar Rapids & Northern—C. R. & C. Ry.	27.28	5,000	136,400
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.34	5,720	139,228
Chicago, Rock Island & Pacific—Des Moines and Ft. D. Div.	20.05	5,000	100,250
Plymouth	13.40	4,500	60,300
Chicago & North-Western—Maple River Branch	13.00	3,500	45,500
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.	9.48	8,125	77,130
Chicago, St. Paul, Minneapolis & Omaha—Main Line	14.85	8,000	118,800
Dubuque & Sioux City—Main Line	25.32	8,000	202,560
Sioux City & Northern Railroad	52.51	125,000	6,562,500
Pocahontas	21.15	8,000	169,200
Chicago & North-Western—Toledo & North-Western Ry.	18.05	5,000	90,250
Des Moines, Northern & Western Railway	1.90	2,250	4,275
Dubuque & Sioux City—Main Line	9.81	8,100	79,461
Pole	172.100	900,001	154,900,000
Chicago & North-Western—Des Moines & Minneapolis Branch	24.40	5,500	134,200
Chi. Har. & Quincy—A. K. & D. M. & D. M. & K. R. R.	10.100	5,000	50,500
Chicago Great Western—Des Moines & St. Jo. Div.	28.99	4,500	130,455
Chicago, Rock Island & Pacific—Iowa Division	37.80	12,500	473,000
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.	6.60	5,000	33,000
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	17.56	5,000	87,800
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.	9.30	4,000	37,200
Des Moines & Kansas City Railway	7.29	1,500	10,935
Des Moines, Northern & Western Railway	7.70	30,000	231,000
Des Moines Union Railway	20.54	2,500	51,350
Wabash—Des Moines & St. Louis Railroad	15.01	3,000	45,030
Pottawattamie	143.118	1,012,504	144,864,000
Chicago & North-Western—Des Moines & Minneapolis Branch	30.83	11,000	339,130
Chicago, Burlington & Quincy Railroad	1,500	12,500	18,750
Chicago, Burlington & Quincy—Red Oak & Atlantic R. R.	1,000	1,000	1,000
Chicago, Burlington & Quincy—Hastings & Ayres R. R.	5,744	4,000	22,976
Chicago, Rock Island & Pacific—Chicago & C. H. Division	38.50	6,750	259,416
Chicago, Rock Island & Pacific—Cannon Branch	45.02	12,500	562,750
Chicago, Rock Island & Pacific—Iowa Division	17.41	4,000	70,440
Chicago, Rock Island & Pacific—Hartley Branch	1.13	4,000	4,520
Chicago, Rock Island & Pacific—Hartley Branch	6.714	5,000	33,570
Kansas City, St. Joseph & Council Bluffs Railroad	17.74	3,000	53,220
Omaha & St. Louis Railway	2.06	100,000	206,000
Union Pacific—Toledo Division	1.72	5,000	8,600
Union Pacific—Union Avenue Dummy Line	30.002	1,000	30,002
Poweshiek	6.78	2,500	16,950
Burlington, Cedar Rapids & Northern—C. R. & C. Ry.	27.28	5,000	136,400
Chicago & North-Western—Ottawa, C. F. & S. W. R. Branch	17.70	2,500	44,250
Chicago, Rock Island & Pacific—Iowa Division	22.81	8,000	182,480
Iowa Central—Main Line	13.612	2,525	34,361
Iowa Central—Nebraska Branch	0.01	2,575	257
Iowa Central—Newton Branch	70.702	1,000	70,702
Ringgold	27.902	4,500	125,059
Chicago, Burlington & Quincy—Leam. M. Arr. & S. W. R. R.	27.91	4,500	125,100
Chicago Great Western—Des Moines & St. Jo. Divisions	22.91	5,000	114,550
Hemlock & Shenandoah R. R.	40.30	3,000	120,900
Sac	94.02	4,300	404,500
Chicago & North-Western—Maple River Branch	14.02	4,300	60,286
Chicago & North-Western—Toledo & Northwestern Ry.	8.52	5,200	44,304
Scott	100.91	51,318	5,198,000
Burlington, Cedar Rapids & Northern—C. R. & C. Ry.	28.54	5,000	142,700
Burlington, Cedar Rapids & Northern—D. I. & D. Ry.	25.34	5,000	126,700
Chicago, Milwaukee & St. Paul—Main Line	7.80	3,000	23,400
Chicago, Milwaukee & St. Paul—Maquokette Branch	13.71	1,500	20,565
Chicago, Rock Island & Pacific—Iowa Division	12.08	8,000	96,640

TABLE No. II—CONTINUED.

Names of counties and railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
Shelby	54.08		257,398
Chicago & North-Western—Iowa South-Western Branch	12.75	2,000	25,500
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.81	8,720	215,720
Chicago, Rock Island & Pacific—Iowa Division	8.41	12,500	105,125
Chicago, Rock Island & Pacific—Hartau Branch	10.71	4,000	42,840
Sioux	146.50		772,958
Chicago & North-Western—Toledo & North-Western Ry.	5.10	3,500	17,875
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	39.06	5,720	223,232
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.	8.99	2,000	17,980
Chicago, St. Paul, Minneapolis & Omaha—Main Line	14.58	3,500	51,030
Delaware & Sioux City—East Falls Branch	22.09	0	0
Sioux City & Northern Railroad	7.18	2,100	15,078
Story	96.808		136,450
Chicago & North-Western—Main Line	1.008	500	504
Chicago & North-Western—Des Moines & Minneapolis Br.	24.23	11,000	266,530
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	23.79	0,720	17,136
Iowa Central—Story City Branch	19.50	2,825	55,125
Tama	18.06		601,248
Hurlington, Cedar Rapids & Northern—Pacific Division	18.06	3,500	63,210
Chicago & North-Western—Main Line	22.24	11,000	244,640
Chicago & North-Western—Ottumwa, C. F. & St. P. Ry.	13	3,500	45,500
Chicago & North-Western—Toledo & North-Western Ry.	22.11	3,500	77,385
Chicago, Milwaukee & St. Paul—Des Moines & St. Jo. Div.	12.64	4,500	56,880
Taylor	40.738		170,879
Chicago, Burlington & Quincy—Creston Branch	28.06	3,000	84,180
Chicago, Great Western—Des Moines & St. Jo. Div.	5.70	4,500	25,650
Hanneman & Shenandoah R. R.	26.96	3,000	80,880
Union	67.281		530,232
Chicago, Burlington & Quincy Railroad	28.757	18,500	531,225
Chicago, Burlington & Quincy—Creston Branch	10.747	3,000	32,241
Chicago, Burlington & Quincy—Creston & Northern R. R.	8.150	4,000	32,600
Chicago Great Western—Des Moines & St. Jo. Div.	22.59	4,500	101,655
Van Buren	80.05		327,345
Chicago, Burlington & Kansas City Railway	27.33	3,500	95,655
Chicago, Ft. Madison & Des Moines Railway	14.72	2,000	29,440
Chicago, Rock Island & Pacific—Keosauqua Branch	4.50	4,000	18,000
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	32.50	3,500	113,240
Wapello	101.625		758,500
Chicago, Burlington & Quincy Railroad	28.856	13,000	375,128
Chicago, Milwaukee & St. Paul—Kansas City Division	27.31	3,500	95,585
Chicago, Ft. Madison & Des Moines Railway	15.00	2,000	30,000
Chicago, Rock Island & Pacific—Southwestern Division	7.71	8,000	61,680
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	30.00	1,500	45,000
Chicago, Iowa, Railroad	2.81	3,000	8,430
Walsh Railroad	32.50	3,500	113,750
Warren	9.803		29,400
C. H. & Q.—A. K. & D. M. and D. M. & K. R. R.	9.803	3,000	29,409
Chicago, Burlington & Quincy—Chariton, D. M. & K. R. R.	21.430	4,000	85,720
Chicago Great Western—Des Moines & St. Jo. Div.	15.79	4,500	71,055
Chicago, Rock Island & Pacific—Des Moines, I. & W. Branch	26.32	5,000	131,600
Des Moines & Kansas City Railway	27.72	1,200	33,276
Washington	102.963		446,022
Hurlington & North-Western Railway	12.90	3,000	38,700
Hurlington & Western Railway	13.267	1,200	15,924
Hurlington, Cedar Rapids & Northern—Hanneman Ry.	4.21	3,500	14,735
Hurlington, Cedar Rapids & Northern—I. C. & W. R. R.	59.58	2,800	167,424
Chicago, Rock Island & Pacific—Southwestern Division	35.64	8,000	285,144
Chicago, Rock Island & Pacific—Oskaloosa Division	14.02	0,000	0
Iowa Central—Eastern Division	11.861	2,000	23,722
Wayne	79.422		466,518
Chicago, Burlington & Quincy—Chariton Branch	8.802	4,500	39,609
Chicago, Milwaukee & St. Paul—Kansas City Division	14.59	3,500	51,265
Chicago, Rock Island & Pacific—Southwestern Division	37.78	8,000	302,240
Keokuk & Western Railroad	39.80	3,500	139,300

TABLE No. II—CONTINUED.

Names of counties and railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
Weber	109.890		688,767
Chicago & North-Western—Toledo & North-Western Ry.	25.95	1,500	38,925
Chicago, Rock Island & Pacific—D. M. & St. P. Dodge Div.	32.55	3,000	97,650
Crooked Creek Railroad & Coal Co.	17.39	2,000	34,780
Dubuque & Sioux City—Main Line	26.24	6,100	160,114
Mason City & Ft. Dodge Railroad	32.532	2,500	81,330
Minneapolis & St. Louis Railway	34.61	3,500	122,185
Wendover	40.27		141,290
Minneapolis & St. Louis Railway	39.80	3,500	139,300
Hurlington, Cedar R. & Northern—C. R. I. F. & N. W. Ry.	19.57	3,500	68,495
Winnebago	82.85		289,866
Hurlington, Cedar Rapids & Northern—Milwaukee Division	1.11	3,500	3,885
Hurlington, Cedar Rapids & Northern—C. B. & M. Railway	22.90	3,500	80,175
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	2.47	3,200	7,904
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.	18.68	3,500	65,880
Chicago, Milwaukee & St. Paul—Donora Branch	9.34	3,000	28,020
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	29.75	0,700	20,825
Woodbury	115.00		623,212
Chicago & North-Western—Maple River Branch	25.61	4,500	115,245
Chicago, Milwaukee & St. Paul—Sioux City Branch	31.85	3,500	111,725
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.	5.62	3,500	19,670
Chicago, St. Paul, Minneapolis & Omaha—Main Line	94	8,150	7,647
Dubuque & Sioux City—Main Line	6.41	6,100	39,101
Dubuque & Sioux City—Owasa Branch	25.94	2,100	54,414
Sioux City & Northern Railroad	5.27	3,500	18,450
Sioux City & Pacific R. R.	22.232	3,500	77,812
Sioux City Terminal Railway & Warehouse Co.	1.28	0,000	0
Worth	44.600		907,035
Hurlington, Cedar Rapids & Northern—Main Line	14.61	6,000	87,660
Chicago Great Western—Lyle Branch	14.39	3,500	50,365
Chicago, Milwaukee & St. Paul—Austin Branch	11.27	3,000	33,810
Iowa Central—Main Line	2.000	3,000	6,000
Minneapolis & St. Louis Railway	33	3,500	115,500
Wyand	106.873		382,105
Hurlington, Cedar Rapids & Northern—C. R. I. F. & N. W.	45.04	3,500	157,640
Chicago & North-Western—Toledo & North-Western Ry.	22.85	0,300	6,855
Iowa Central—Belmond Branch	6.360	0,215	1,366
Mason City & Ft. Dodge Railroad	33.48	3,500	117,150
Total	6,477.45		44,873,696

TABLE No. III.

Length and assessed value of sleeping-car lines.

NAMES OF RAILROADS USING OR OPERATING SLEEPING-CARS.	Miles of road on which sleeping-cars are used or operated.	Assessed value per mile for sleeping-cars.	Total assessed value.
Burlington, Cedar Rapids & Northern Railway Company.....	825.89	50	36,145
Main Line.....	240.64	50	12,032
Pacific Division.....	48.12	50	2,406
Cedar Rapids, Iowa Falls & North-Western Railway.....	234.12	50	11,707
Chicago & North-Western Railway Company.....	961.22	100	40,228
Chicago & North-Western Railway.....	354.82	100	35,482
Des Moines & Minneapolis Branch.....	59.20	20	1,184
Maple River Branch.....	164.68	10	1,646
Toledo & North-Western Railway.....	381.37	5	1,916
Chicago, Burlington & Quincy R. R. Company.....	322.394	24,178	
Chicago, Burlington & Quincy R. R. Company.....	280.088	75	21,007
Koskuk & St. Paul R. R. Company.....	42.376	75	3,171
Chicago Great Western Railway Company.....	371.00	18,550	
Main Line.....	142.88	50	7,144
Des Moines & St. Joseph Divisions.....	228.12	50	11,406
Chicago, Milwaukee & St. Paul Railway Company.....	27.95	10	280
Austin Branch.....	27.95	10	280
Chicago, Rock Island & Pacific Railway Company.....	725.32	40	29,012
Main Line.....	310.94	40	12,437
Southwestern Division.....	103.89	40	4,155
Oskaloosa Division.....	52.10	40	2,088
Koskuk & Des Moines Division.....	162.50	40	6,500
Chicago, St. Paul, Minneapolis & Omaha Railway Company.....	57.10	50	2,855
Main Line.....	57.10	50	2,855
Chicago, Santa Fe & California Railway Company.....	19.81	125	2,476
Dubuque & Sioux City Railroad Company.....	204.68	50	10,234
Main Line.....	204.68	50	10,234
Sioux Falls Branch.....	70.10	30	2,103
Iowa Central Railway Company.....	164.80	10	1,648
Main Line.....	147.70	10	1,477
Eastern Division.....	20.10	10	201
Kansas City, St. Joseph & Council Bluffs Railroad Company.....	53.00	5,300	
Main Line.....	53.00	5,300	
Omaha & St. Louis Railway Company.....	66.98	4,254	
Main Line.....	66.98	4,254	
Omaha & St. Louis Railway.....	76.70	4,582	
Sioux City & Northern Railroad.....	76.70	4,582	
Sioux City & Pacific Railroad Company.....	80.613	60	4,837
Sioux City & Pacific Railroad.....	80.613	60	4,837
Union Pacific Railway Company.....	2.06	30	185
Union Pacific Railway.....	2.06	30	185
Wabash Railroad Company.....	108.57	30	3,256
Des Moines & St. Louis Railroad.....	65.56	30	1,967
Wabash Railroad.....	43.31	30	1,299
Total.....	3,957,957	5	186,028

TABLE No. IV.

Length and assessed value of sleeping-car lines by counties.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Adair.....	8.50	40	340
Chicago, Rock Island & Pacific—Iowa Division.....	8.50	40	340
Adams.....	26.475	75	1,985
Chicago, Burlington & Quincy Railroad.....	26.475	75	1,985
Appanoose.....	37.151	40	1,486
Chicago, Rock Island & Pacific—Southwestern Division.....	37.151	40	1,486
Wabash Railroad.....	29.86	40	1,194
Benton.....	7,301	30	2,191
Burlington, Cedar Rapids & Northern—Main Line.....	69.70	40	2,788
Burlington, Cedar Rapids & Northern—Pacific Division.....	23.01	50	1,151
Chicago & North-Western Railway.....	14.85	50	743
Black Hawk.....	31.54	100	3,154
Burlington, Cedar Rapids & Northern—Main Line.....	89.88	50	4,494
Chicago Great Western—Des M. & St. Jo. Divs.....	32.74	50	1,637
Dubuque & Sioux City—Main Line.....	30.42	50	1,521
Boone.....	28.72	50	1,436
Chicago & North-Western—Toledo & North-Western Ry.....	27.58	50	1,379
Chicago & North-Western Railway.....	27.58	100	2,758
Bremer.....	10.21	50	510
Burlington, Cedar Rapids & Northern—Main Line.....	4.18	50	209
Chicago Great Western—Main Line.....	5.02	50	251
Buchanan.....	38.84	50	1,942
Chicago Great Western—Main Line.....	11.41	50	571
Chicago Great Western—Des M. & St. Jo. Divs.....	2.90	50	145
Dubuque & Sioux City—Main Line.....	30.43	50	1,522
Buena Vista.....	49.30	50	2,465
Chicago & North-Western—Toledo & North-Western Ry.....	23.70	50	1,185
Dubuque & Sioux City—Main Line.....	31.41	50	1,570
Butler.....	45.97	50	2,299
Burlington, Cedar Rapids & Northern—Main Line.....	31.06	50	1,553
Dubuque & Sioux City—Main Line.....	24.91	50	1,246
Cathlamet.....	33.71	50	1,685
Chicago & North-Western—Toledo & North-Western Ry.....	23.97	50	1,199
Dubuque & Sioux City—Main Line.....	14.85	50	742
Carroll.....	31.71	50	1,586
Chicago & North-Western Railway.....	20.41	100	2,041
Chicago & North-Western—Maple River Branch.....	9.30	10	93
Cass.....	27.47	50	1,374
Chicago, Rock Island & Pacific—Iowa Division.....	27.47	40	1,099
Cedar.....	40.61	50	2,030
Burlington, Cedar Rapids & Northern—Main Line.....	24.98	100	2,498
Chicago & North-Western Railway.....	6.88	40	275
Chicago, Rock Island & Pacific—Iowa Division.....	19.77	50	989
Cerro Gordo.....	10.77	50	539
Burlington, Cedar Rapids & Northern—Main Line.....	8.93	10	89
Chicago, Milwaukee & St. Paul—Austin Branch.....	15.70	10	157
Iowa Central—Main Line.....	41.30	50	2,065
Cherokee.....	29.80	50	1,490
Dubuque & Sioux City—Main Line.....	11.40	30	342
Dubuque & Sioux City—Sioux Falls Branch.....	1.28	50	64
Chicago Great Western—Main Line.....	35.70	50	1,785
Chicago, Burlington & Quincy Railroad.....	24.68	50	1,234
Clackamas.....	5.70	50	285
Chicago & North-Western—Toledo & North-Western Ry.....	40.17	50	2,009
Clatsop.....	40.17	50	2,009
Chicago & North-Western Railway.....	31.56	100	3,156
Crawford.....	31.56	100	3,156
Chicago & North-Western Railway.....	31.56	100	3,156

TABLE No. IV—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Dallas</i>	17.56	40	702
Chicago, Rock Island & Pacific—Low Division.....	17.56	40	702
<i>Davis</i>	49.79	40	1,992
Chicago, Rock Island & Pacific—Southwestern Division.....	49.79	40	1,992
Chicago, Rock Island & Pacific—Rockok & Des Moines Div.....	22.88	40	915
Wabash Railroad.....	22.88	40	915
<i>Delaware</i>	50.09	50	2,505
Chicago Great Western—Main Line.....	50.09	50	2,505
Dubuque & Sioux City—Main Line.....	25.02	50	1,251
<i>Des Moines</i>	48.218	50	2,411
Burlington, Cedar Rapids & Northern—Main Line.....	21.18	50	1,059
Chicago, Burlington & Quincy Railroad.....	18.03	50	902
Chicago, Burlington & Quincy—Rockok & St. Paul R. R.....	8.98	75	674
<i>Dickinson</i>	29.80	50	1,490
Burlington, Cedar Rapids & Northern—C. R., I. F. & N.-W. Ry.....	29.80	50	1,490
<i>Dubuque</i>	41.06	50	2,053
Chicago Great Western—Main Line.....	31.29	50	1,565
Dubuque & Sioux City—Main Line.....	29.80	50	1,490
<i>Emmet</i>	15.22	50	761
Burlington, Cedar Rapids & Northern—C. R., I. F. & N.-W. Ry.....	15.22	50	761
<i>Fayette</i>	20.05	50	1,003
Chicago Great Western—Des Moines & St. Jo. Divisions.....	19.02	50	951
Chicago Great Western—Des Moines & St. Jo. Divisions.....	6.93	50	346
<i>Floyd</i>	20.07	50	1,003
Burlington, Cedar Rapids & Northern—Main Line.....	20.07	50	1,003
<i>Franklin</i>	40.97	50	2,048
Burlington, Cedar Rapids & Northern—C. R., I. F. & N.-W. Ry.....	12.29	50	615
Dubuque & Sioux City—Main Line.....	1.10	50	55
Iowa Central—Main Line.....	27.09	10	271
<i>Freemont</i>	37.072	3.40	1,260
Kansas City, South & Council Bluffs Railroad.....	38.323	100	3,832
Omaha & St. Louis Railway.....	8.749	55	481
<i>Greene</i>	24.51	50	1,226
Chicago & North-Western Railway.....	24.51	100	2,451
<i>Grundy</i>	17.26	50	863
Burlington, Cedar Rapids & Northern—Pacific Division.....	15.22	50	761
Burlington, Cedar Rapids & Northern—C. R., I. F. & N.-W. Ry.....	11.13	50	557
Chicago & North-Western—Toledo & North-Western Railway.....	17.29	50	865
Chicago Great Western—Des Moines & St. Jo. Divs.....	7.35	50	367
Dubuque & Sioux City—Main Line.....	17.30	8	138
<i>Guilford</i>	19.22	40	773
Chicago, Rock Island & Pacific—Low Division.....	19.22	40	773
<i>Hamilton</i>	77.08	1.80	1,387
Chicago & North-Western—Des Moines & Minneapolis Branch.....	8.40	20	168
Chicago & North-Western—Toledo & North-Western Railway.....	45.48	5	227
Dubuque & Sioux City—Main Line.....	23.20	50	1,160
<i>Hardin</i>	55.37	5.40	2,992
Burlington, Cedar Rapids & Northern—C. R., I. F. & N.-W. Ry.....	17.68	50	884
Chicago & North-Western—Toledo & North-Western Railway.....	24.81	5	124
Dubuque & Sioux City—Main Line.....	22.72	30	682
Iowa Central—Main Line.....	28.16	10	282
<i>Harrison</i>	42.901	4.97	2,134
Chicago & North-Western Railway.....	30.23	100	3,023
Sioux City & Pacific R. R.....	22.671	50	1,134
<i>Henry</i>	19.703	60	1,182
Chicago, Burlington & Quincy Railroad.....	19.703	75	1,478
<i>Herrick</i>	12.14	50	607
Chicago Great Western—Main Line.....	12.14	50	607
<i>Humboldt</i>	60.14	1.425	856
Burlington, Cedar Rapids & Northern—C. R., I. F. & N.-W. Ry.....	25.00	50	1,250
Chicago & North-Western—Toledo & North-Western Railway.....	35.14	5	176
<i>Ia</i>	38.20	262	9,988
Chicago & North-Western—Maple River Branch.....	38.20	10	382
<i>Iowa</i>	25.15	1.006	253
Chicago, Rock Island & Pacific—Iowa Division.....	25.15	40	1,006
<i>Jasper</i>	74.53	3.052	2,274
Chicago Great Western—Des Moines & St. Jo. Div.....	6.00	50	300
Chicago, Rock Island & Pacific—Iowa Division.....	34.13	40	1,365
Chicago, Rock Island & Pacific—Rockok & Des Moines Div.....	17.40	40	696
Iowa Central—Main Line.....	8.98	100	898

TABLE No. IV—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Jefferson</i>	52.235	1.394	728
Chicago, Burlington & Quincy Railroad.....	52.235	1.394	728
Chicago, Rock Island & Pacific—Southwestern Division.....	25.00	40	1,000
<i>Johnson</i>	43.21	1.889	816
Burlington, Cedar Rapids & Northern—Main Line.....	27.15	40	1,086
Chicago, Rock Island & Pacific—Iowa Division.....	27.16	40	1,086
<i>Keokuk</i>	31.506	1.067	336
Chicago, Rock Island & Pacific—Oskaloosa Division.....	31.52	40	1,261
Iowa Central—Eastern Division.....	5.778	10	58
<i>Kossuth</i>	56.81	418	23,745
Burlington, Cedar R. & Northern—C. R., I. F. & N.-W. Ry.....	4.30	50	215
Chicago & North-Western—Toledo & North-Western Ry.....	60.254	5	301
<i>Lee</i>	33.296	75	2,497
Chicago, Burlington & Quincy—Rockok & St. Paul R. R.....	27.15	40	1,086
Chicago, Rock Island & Pacific—Oskaloosa & Des Moines Div.....	19.81	125	2,476
Chicago, Rock Island & Pacific—Oskaloosa Division.....	50.78	3.093	1,569
<i>Linn</i>	21.69	80	1,735
Burlington, Cedar Rapids & Northern—Main Line.....	21.69	100	2,169
Chicago & North-Western Railway.....	43.09	40	1,724
<i>Louis</i>	23.15	50	1,158
Burlington, Cedar Rapids & Northern—Main Line.....	18.91	40	756
<i>Lucas</i>	35.825	2.012	721
Chicago, Burlington & Quincy Railroad.....	35.825	75	2,687
<i>Lyon</i>	37.79	50	1,889
Burlington, Cedar Rapids & Northern—C. R., I. F. & N.-W. Ry.....	24.25	20	485
Dubuque & Sioux City—Sioux Falls Branch.....	18.49	65	1,201
<i>Madison</i>	27.15	65	1,765
Chicago Great Western—Des Moines & St. Jo. Divisions.....	19.45	50	973
Chicago, Rock Island & Pacific—Iowa Division.....	7.67	60	460
<i>Mahaska</i>	64.04	1.036	664
Chicago, Rock Island & Pacific—Oskaloosa Division.....	12.44	40	498
Chicago, Rock Island & Pacific—Oskaloosa & Des Moines Div.....	21.34	40	854
Iowa Central—Main Line.....	16.37	10	164
Iowa Central—Eastern Division.....	14.254	10	143
<i>Marion</i>	33.50	1.770	592
Chicago, Rock Island & Pacific—Rockok & Des Moines Div.....	11.50	40	460
Wabash—Des Moines & St. Louis Railroad.....	30.00	20	1,170
<i>Marshall</i>	87.56	4.496	3,916
Chicago & North-Western Railway.....	31.78	50	1,589
Chicago Great Western—Des Moines & St. Jo. Divisions.....	29.79	10	298
<i>Mills</i>	73.803	75	5,535
Chicago, Burlington & Quincy Railroad.....	30.24	75	2,268
Kansas City, St. Joseph & Council Bluffs R. R.....	17.903	100	1,790
Omaha & St. Louis Railway.....	25.60	65	1,664
<i>Missile</i>	9.90	50	495
Chicago Great Western—Main Line.....	50.78	10	508
Chicago, Milwaukee & St. Paul—Austin Branch.....	24.70	10	247
<i>Monroe</i>	29.709	80	2,377
Chicago, Burlington & Quincy Railroad.....	27.816	75	2,086
Wabash—Des Moines & St. Louis Railroad.....	11.55	30	347
<i>Montgomery</i>	27.081	75	2,031
Chicago, Burlington & Quincy Railroad.....	66.11	75	4,958
<i>Muscatine</i>	18.91	50	946
Burlington, Cedar Rapids & Northern—Main Line.....	35.77	40	1,431
Chicago, Rock Island & Pacific—Southwestern Division.....	22.43	40	897
<i>O'Brien</i>	30.23	1.934	585
Chicago & North-Western Railway.....	6.01	50	301
Dubuque & Sioux City—Sioux Falls Branch.....	37.37	20	747
<i>O'Connell</i>	44.25	50	2,213
Burlington, Cedar Rapids & Northern—C. R., I. F. & N.-W. Ry.....	17.48	50	874

TABLE No. IV—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Paga.</i>			
Omaha & St. Louis Railway.....	19.80	8	1,587
<i>Palo Alto.</i>			
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.....	27.28	50	1,364
<i>Plymouth.</i>			
Chicago & North-Western—Maple River Branch.....	13.40	10	134
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	9.48	50	474
Dubuque & Sioux City—Main Line.....	24.35	50	1,218
Sioux City & Northern Railroad.....	25.37	50	1,269
<i>Pocahontas.</i>			
Chicago & North-Western—Toledo & North-Western Ry.....	33.90	5	169
Dubuque & Sioux City—Main Line.....	24.10	5	120
<i>Polk.</i>			
Chicago & North-Western—Des Moines & Minneapolis Branch.....	113.01	20	2,260
Chicago Great Western—Des Moines & St. Joe Div.....	24.40	20	488
Chicago, Rock Island & Pacific—Iowa Division.....	28.00	50	1,400
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.....	27.00	50	1,350
Wabash—Des Moines & St. Louis Railroad.....	17.50	40	700
<i>Pottawattamie.</i>			
Chicago & North-Western Railway.....	15.21	20	304
Chicago, Rock Island & Pacific—Iowa Division.....	27.34	50	1,367
Kansas City, St. Joseph & Council Bluffs Railroad.....	30.83	100	3,083
Omaha & St. Louis Railway.....	45.02	40	1,801
Union Pacific—Union Division.....	67.74	100	6,774
<i>Poweshiek.</i>			
Chicago & North-Western Railway.....	12.74	65	828
Chicago, Rock Island & Pacific—Iowa Division.....	2.00	90	180
Iowa Central—Main Line.....	48.34	10	483
<i>Rapah.</i>			
Chicago Great Western—Des Moines & St. Joe Div.....	25.53	40	1,021
Iowa Central—Main Line.....	22.81	10	228
<i>Rice.</i>			
Chicago & North-Western—Maple River Branch.....	22.84	10	228
Chicago & North-Western—Toledo & North-Western Ry.....	25.94	5	129
<i>Scott.</i>			
Chicago & North-Western—Maple River Branch.....	42.59	50	2,129
Chicago & North-Western—Toledo & North-Western Ry.....	54.02	10	540
Chicago, Rock Island & Pacific—Iowa Division.....	4.37	5	21
<i>Shelby.</i>			
Chicago, Rock Island & Pacific—Iowa Division.....	28.79	100	2,879
Chicago, Rock Island & Pacific—Southwestern Division.....	13.71	40	548
Chicago, Rock Island & Pacific—Iowa Division.....	12.08	40	483
<i>Sioux.</i>			
Chicago & North-Western—Toledo & North-Western Ry.....	6.41	40	257
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	91.58	50	4,579
Dubuque & Sioux City—Sioux Falls Branch.....	33.10	5	165
Sioux City & Northern Railroad.....	22.00	50	1,100
<i>Story.</i>			
Chicago & North-Western Railway.....	7.00	20	140
Chicago & North-Western—Des Moines & Minneapolis Branch.....	27.28	65	1,774
Hurlington, Cedar Rapids & Northern—Pacific Div.....	60.43	100	6,043
<i>Tama.</i>			
Chicago & North-Western—Toledo & North-Western Ry.....	24.20	50	1,210
Chicago & North-Western—Toledo & North-Western Ry.....	25.40	50	1,270
Chicago Great Western—Des Moines & St. Joe Div.....	78.17	50	3,908
<i>Taylor.</i>			
Chicago Great Western—Des Moines & St. Joe Div.....	18.00	50	900
Chicago & North-Western—Toledo & North-Western Ry.....	25.34	100	2,534
<i>Union.</i>			
Chicago & North-Western—Toledo & North-Western Ry.....	23.14	5	115
Chicago Great Western—Des Moines & St. Joe Div.....	12.64	50	632
<i>Van Buren.</i>			
Chicago Great Western—Des Moines & St. Joe Div.....	3.70	50	185
Chicago & North-Western—Toledo & North-Western Ry.....	5.70	50	285
<i>Washington.</i>			
Chicago, Burlington & Quincy Railroad.....	44.387	20	887
Chicago Great Western—Des Moines & St. Joe Div.....	25.792	20	516
Chicago Great Western—Des Moines & St. Joe Div.....	22.09	50	1,104
<i>Wayne.</i>			
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.....	23.50	40	940
Chicago, Burlington & Quincy Railroad.....	21.50	40	860
Chicago, Rock Island & Pacific—Southwestern Division.....	74.300	75	5,572
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.....	28.806	75	2,160
Wabash Railroad.....	7.71	40	308
<i>Warren.</i>			
Chicago & North-Western—Des Moines & St. Joe Div.....	20.00	45	900
Chicago Great Western—Des Moines & St. Joe Div.....	9.808	30	294
<i>Washington.</i>			
Chicago, Rock Island & Pacific—Southwestern Division.....	15.79	70	1,105
Chicago, Rock Island & Pacific—Oskaloosa Division.....	15.79	80	1,263
<i>Wayne.</i>			
Chicago, Rock Island & Pacific—Southwestern Division.....	25.64	40	1,026
Chicago, Rock Island & Pacific—Oskaloosa Division.....	14.02	40	561
Chicago, Rock Island & Pacific—Southwestern Division.....	27.78	40	1,111
Chicago, Rock Island & Pacific—Southwestern Division.....	27.78	40	1,111

TABLE No. IV—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Webster.</i>			
Chicago & North-Western—Toledo & North-Western Ry.....	52.70	5	263
Dubuque & Sioux City—Main Line.....	25.28	5	126
Woodbury.....	38.74	50	1,937
Chicago & North-Western—Maple River Branch.....	60.200	10	602
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	25.01	10	250
Dubuque & Sioux City—Main Line.....	94	50	4,700
Sioux City & Northern Railroad.....	8.41	50	420
Sioux City & Pacific Railroad.....	5.57	50	278
<i>Winnebago.</i>			
Hurlington, Cedar Rapids & Northern—Main Line.....	22.338	60	1,340
Chicago, Milwaukee & St. Paul—Austin Branch.....	18.01	50	900
<i>Winona.</i>			
Hurlington, Cedar Rapids & Northern—Main Line.....	11.27	10	112
Chicago & North-Western—Toledo & North-Western Ry.....	49.45	50	2,472
Chicago & North-Western—Toledo & North-Western Ry.....	23.60	5	118
Total.....	3,967.907	5	198,028

TABLE No. V.

Gross earnings, operating expenses and net earnings or loss of each railroad in this State for the year 1893, and taxes paid.

NAME OF ROAD.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS OR LOSS.				Taxes paid in 1892.
	Total.	Per mile.	Total.	Per mile.	NET EARNINGS.		LOSS.		
					Total.	Per mile.	Total.	Per mile.	
Albia & Centerville Railway.....	\$ 36,965.80	1,535.00	\$ 39,016.47	1,618.94	\$ 1,811.50	911.21	\$ 2,020.07	83.85	\$ 609.34
Ames & College Railway.....	5,537.32	2,845.08	2,846.25	1,054.77	1,811.50	494.43			36.37
Burlington & Northwestern Railway.....	667,999.35	1,747.63	648,538.74	1,253.20	619,150.61				1,742.10
Burlington & Western Railway.....	1,639,674.15	988.47	580,235.90	1,305.05			310,619.75	150.20	2,190.82
Burlington, Cedar Rapids & Northern—									
Burlington, Cedar Rapids & Northern Railway.....	2,470,309.18	5,869.37	1,637,643.11	3,907.05	832,500.07	1,985.22			87,629.68
Iowa City & Western Railway.....	104,487.70	1,430.94	162,252.78	1,922.61			11,805.01	161.67	5,907.90
Cedar Rapids, Iowa Falls & Northwestern.....	279,282.92	3,866.47	673,594.25	2,283.12	610,206.57	613.34			35,763.70
Cedar Rapids & Clinton Railway.....	275,367.30	3,960.59	150,680.32	1,831.69	125,277.98	1,828.89			6,115.79
Chicago, Decorah & Minnesota Railway.....	19,976.28	857.35	29,497.17	1,265.97			9,593.79	406.61	1,700.00
Davenport, Iowa & Dakota Railway.....	63,300.91	2,005.74	49,611.70	1,674.47	13,889.18	611.20			3,012.01
Total of system.....	\$3,563,531.35	4,006.44	\$2,716,428.39	2,869.09	\$1,147,102.90	1,707.35			\$ 110,088.94
Chicago & North-Western—									
Chicago & North-Western Railway.....	\$,940,249.61	16,741.59	\$3,341,048.17	9,416.16	\$2,599,329.44	7,325.43			120,046.55
Cedar Rapids & Northern Branch.....	81,197.90	1,143.95	175,688.76	2,508.99			\$ 96,800.77	1,308.05	5,333.46
Iowa Midland Branch.....	6,703.00	769.24	29,150.08	3,312.83			21,308.46	2,513.59	532.46
Stanwood & Tipton Branch.....	112,048.93	1,791.26	251,347.38	4,018.34			130,308.39	2,232.99	5,028.79
Des Moines & Minneapolis Branch.....	232,465.50	3,935.81	293,274.41	4,983.06			\$ 60,806.91	1,037.14	10,021.06
Iowa South-Western Branch.....	41,980.70	905.77	88,219.84	1,863.27			\$ 45,239.14	887.50	3,337.10
Maple River Branch.....	\$3,219.62	1,781.08	21,573.90	1,257.78	79,645.76	685.30			20,130.05
Total Chicago & North-Western Railway.....	\$6,707,656.97	8,680.29	\$4,363,709.46	5,685.59	\$2,314,346.51	2,994.70			\$ 174,716.27
Toledo & North-Western Railway.....	1,724,436.30	4,469.24	1,256,259.95	3,528.75	368,126.41	900.48			78,629.69
Iowa Railway, Coal & Manufacturing Co.....	32,092.32	10,156.48	12,171.22	3,744.99	20,821.09	6,406.49			895.63
Total of system.....	\$8,456,374.65	7,302.14	\$5,782,180.64	4,970.28	\$3,703,194.01	2,331.75			\$ 254,511.28
Chicago, Burlington & Kansas City Railway.....	\$170,284.58	2,194.50	\$117,549.44	1,514.03	\$ 52,838.14	680.82			6,000.13
Chicago, Burlington & Northern Railroad.....	6,062.50	11,652.21	31,899.33	59,904.76			\$ 25,776.74	48,652.50	1,000.42
Chicago, Burlington & Quincy—									
Chicago, Burlington & Quincy Railroad.....	5,037,633.00	17,595.96	\$4,044,794.00	12,088.25	\$4,032,920.00	5,895.45			138,166.60
Keokuk & St. Paul Railroad.....	271,374.06	6,419.10	156,614.00	3,704.50	114,760.00	2,714.50			10,806.22
Albia, K. & D. M. and D. M. & K. Railroad.....	169,197.90	2,303.35	179,904.00	2,603.17			\$3,707.60	349.62	10,803.49
Chariton, Des Moines & Southern Railroad.....	\$7,734.00	1,749.51	\$6,750.00	1,780.30			1,016.00	30.79	3,585.00
Chariton Branch.....	60,707.00	1,691.34	83,075.00	2,272.47			22,368.00	612.13	3,601.71
Leon, Mt. Airy & S. W. Railroad.....	90,879.00	1,676.08	134,969.00	2,302.81			34,130.60	639.73	7,375.45
Creston Branch.....	80,259.00	2,021.00	83,450.00	1,953.25	2,800.00	65.81			6,400.32
Creston & Northern Railroad.....	35,542.00	1,311.80	37,950.00	1,370.16			1,617.00	58.26	2,876.02
Western Iowa Railroad.....	11,694.00	571.22	31,880.00	1,074.68			10,192.00	500.49	2,796.19
Browerville & Nodaway Valley Railroad.....	24,181.00	508.50	34,447.00	1,365.43			10,299.00	406.93	2,702.79
Clarinda, College Springs & S. W. Railroad.....	15,353.00	960.01	23,530.00	1,485.10			8,177.00	516.09	1,610.50
Nebraska City Branch.....	82,614.00	1,567.70	88,587.00	2,290.39			25,943.00	901.65	4,517.47
Red Oak & Atlantic Railroad.....	18,168.00	1,009.78	24,085.00	1,338.64			5,917.00	328.86	2,383.37
Nebraska City, Sidney & N. E. Railroad.....	6,763.00	321.14	23,063.00	1,123.24			16,889.00	802.10	2,642.02
Hastings & Avoca Railroad.....	6,853.00	552.22	12,594.00	781.77			8,600.00	225.49	1,604.05
Moulton & Albia Railroad.....									1,033.31
Total of system.....	\$5,064,613.00	7,922.80	\$4,397,936.00	5,788.05	\$1,606,677.00	2,131.15			\$ 204,920.17
Chicago, Fort Madison & Des Moines Railway.....	78,866.00	1,078.00	62,260.00	872.00	14,500.00	306.00			2,303.16
Chicago, Great Western Railway.....	1,968,515.71	4,229.45	1,491,997.79	3,366.63	476,517.92	1,023.82			59,944.81
Chicago, Iowa & Dakota Railway.....	38,742.30	1,461.97	39,400.00	1,489.70			637.70	24.82	1,700.30
Chicago, Milwaukee & St. Paul—									
Chicago & Council Bluffs Division.....	\$3,019,680.31	8,647.63	\$1,986,008.60	5,689.53	\$1,032,911.71	2,958.10			\$ 65,483.87
Kansas City Division.....	700,019.96	4,306.18	724,246.96	4,547.23			24,229.71	182.11	14,569.72
Sioux City Branch.....	219,812.83	3,546.78	226,708.06	3,713.71	21,103.87	214.00			10,414.81
Dubuque Division.....	\$3,019,680.31	8,647.63	\$1,986,008.60	5,689.53	\$1,032,911.71	2,958.10			\$ 65,483.87
Volga Branch.....	16,966.20	474.87	27,234.82	1,043.47			30,328.82	866.00	2,135.44
Waukon Branch.....	33,451.24	575.28	61,135.05	1,947.81			27,677.81	474.43	4,572.14
Davenport & Northwestern Line.....	14,877.40	648.30	34,719.28	1,512.92			19,841.88	684.57	1,321.72
Davenport & Northwestern Line.....	371,462.97	1,709.66	391,988.29	1,603.82			29,525.72	131.84	22,806.88
Dubuque Southwestern Line.....	66,920.78	1,533.82	88,584.00	2,030.00			21,674.15	492.78	4,254.13
Maquoketa Branch.....	39,054.83	1,041.75	63,392.77	1,530.76			27,367.94	720.01	3,000.23
Clinton Branch.....	29,248.42	2,910.59	38,810.91	3,801.78			9,502.48	951.49	1,534.73
Iowa & Minnesota Division.....	267,700.77	4,032.09	116,322.92	2,669.33	57,367.40	1,286.35			8,587.19
Decorah Branch.....	11,712.62	1,171.26	27,694.42	2,766.44			15,981.58	1,696.18	2,144.79
Austin Branch.....	106,237.63	3,787.10	21,390.59	2,554.23	34,317.01	1,228.87			2,647.77
Iowa & Dakota Division.....	2,104,175.82	7,218.94	967,100.16	3,019.63	1,137,035.47	3,900.91			\$3,842.60
Elkader Branch.....	6,931.16	408.11	23,949.78	1,245.20			14,979.62	780.19	1,475.09
Spirit Lake Branch.....	12,781.21	632.86	21,803.45	1,060.63			8,002.21	426.37	2,449.15
Sioux City & Dakota Division.....	116,237.25	2,865.52	85,844.00	2,100.59	30,003.20	756.93			7,002.86
Eden Branch.....	2,106.28	234.29	6,815.32	738.12			4,706.31	523.85	894.28
Total of system.....	\$7,706,229.50	5,023.40	\$5,402,627.74	4,364.54	\$2,363,071.10	1,528.80			\$ 23,082.50

TABLE No. V.—CONTINUED.

NAME OF ROAD.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS OR LOSS.				Taxes paid in 1909.
					NET EARNINGS.		LOSS.		
	Total.	Per mile.	Total.	Per mile.	Total.	Per mile.	Total.	Per mile.	
Chicago, Rock Island & Pacific—									
Iowa Division	\$3,613,997.96	\$1,235.50	\$2,465,567.61	\$7,795.63	\$1,148,400.00	\$3,508.87			\$110,493.66
Southwestern Division	1,508,561.60	7,780.19	1,112,480.94	8,727.69	396,020.66	2,042.50			35,714.85
Oskaloosa Division	253,079.09	3,203.53	143,838.31	1,870.74	109,240.38	1,382.79			11,038.71
Wilton Branch	10,000.37	834.78	21,250.19	1,776.31			11,279.82	941.55	1,343.41
Wilton & Tipton Branch									674.90
Newton & Monroe Branch	12,453.70	732.57	30,097.96	1,182.22			7,644.26	449.09	2,012.15
Des Moines, Indianapolis & W. Branch	17,384.29	1,515.56	53,200.47	1,130.24	15,183.82	386.22			6,323.78
Guthrie Center Branch	12,079.29	828.46	17,733.46	1,218.29			5,694.30	387.81	2,246.77
Audubon Branch	36,387.53	1,503.16	39,949.89	1,239.45	6,037.04	282.71			3,489.30
Grassland Branch	17,969.51	1,222.94	17,730.49	1,205.54	256.02	17.40			2,184.20
Harlan Branch	14,958.86	1,202.42	20,881.11	1,784.03			5,367.25	500.61	2,423.85
Carson Branch	15,530.20	904.61	18,915.72	1,071.15			2,985.32	169.54	3,692.82
Keosauqua Branch	2,574.18	794.29	11,416.53	2,537.01			7,842.35	1,742.75	609.70
Koosauk & Des Moines Division	601,622.30	3,700.14	490,340.85	2,838.11	141,281.35	871.00			37,065.47
Des Moines & Ft. Dodge Division	469,280.20	3,205.96	388,447.04	2,282.66	132,433.16	921.21			29,573.15
Total of system	\$6,633,338.15	\$6,236.06	\$4,721,888.00	\$4,453.35	\$1,911,419.58	\$1,802.71			\$231,393.96
Chicago, St. Paul, Minneapolis & Omaha—									
Main Line	\$5,655,094.32	\$10,257.34	\$5,885,563.19	\$6,709.03	\$199,131.13	\$3,487.41			\$7,513.41
Rock River Branch	6,678.36	497.81	5,522.23	316.65	3,156.03	180.96			3,397.10
Total of system	\$5,661,772.68	\$7,973.88	\$5,891,085.42	\$5,300.07	\$202,287.16	\$2,713.81			\$20,910.51
Chicago, Santa Fe & California Railway—									
Crooked Creek Railroad & Coal Company	10,316.53	444.67	16,504.62	711.40			6,188.00	266.73	1,969.24
Des Moines & Kansas City Railway	100,925.28	1,007.54	91,848.00	916.92	9,077.28	90.62			2,104.77
Des Moines, Northern & Western Railway	397,777.54	2,025.00	278,757.87	1,387.56	119,019.74	805.90			9,557.07
Ades Moines Union Railway									
Dubuque & Sioux City—									
Main Line	\$5,150,123.60	\$6,883.70	\$1,234,831.29	\$3,781.10	\$15,392.36	\$3,802.66			\$3,042.20
Osada Branch	50,852.52	890.45	57,748.66	977.13			6,895.33	119.66	1,965.46
Sioux Falls Branch	94,470.08	1,347.14	87,780.66	1,251.69	6,694.42	95.46			4,652.97
Cedar Rapids Branch	32,819.96	1,292.12	57,851.09	1,382.31			5,031.13	120.22	3,198.41
Cedar Falls & Minnesota Railroad	115,396.72	1,629.28	126,837.82	1,810.90			21,481.10	284.22	7,997.96
Total of system	\$2,462,572.93	\$4,297.30	\$1,575,048.91	\$2,745.77	\$88,579.02	\$1,530.18			\$8,925.96
Hammon & Shenandoah Railroad—									
Main Line	\$1,191,676.79	\$1,279.54	\$45,185.19	\$1,220.75			\$13,478.40	\$141.21	\$3,200.00
Iowa Central Railway	1,002,233.60	2,749.30	988,191.53	2,169.30	\$14,162.15	\$120.09			\$4,948.00
Iowa Northern Railway	22,269.26	3,927.30	12,003.81	2,125.43	10,995.45	1,801.52			\$35.00
Kansas City, St. Joseph & Council Bluffs—									
Kansas City, St. Joseph & Council Bluffs Railroad	304,115.83	2,751.30	190,734.69	\$2,820.92	23,421.14	430.88			6,702.44
Tarkio Valley Railroad Branch	7,199.05	1,256.71	7,330.19	1,187.52			331.16	80.81	262.69
Total of system	\$211,344.88	\$3,011.62	\$188,254.88	\$3,217.04	\$23,699.98	\$469.56			\$6,965.13
Keokuk & Western Railroad—									
Main Line	\$1,197,188.29	\$2,098.25	\$1,131,782.77	\$1,803.27	\$65,405.52	\$94.98			\$8,125.96
Mason City & Ft. Dodge Railroad	137,443.87	1,207.05	111,601.71	1,223.70	25,841.16	282.30			10,862.82
Minneapolis & St. Louis Railway	305,498.19	\$2,958.30	305,482.82	\$1,991.52	96,979.37	\$719.14			\$7,306.14
Omaha & St. Louis Railway	248,363.49	\$2,768.02	219,141.81	\$2,271.79	29,218.68	\$26.23			\$8,034.03
St. Louis, Keokuk & Northwestern Railroad	30,654.25	\$1,563.67	45,628.08	\$88.80	35,016.18	\$78.87			2,760.08
Sioux City & Northern Railroad	241,242.55	\$1,465.86	186,092.79	\$1,031.72	55,259.76	\$1,111.89			10,607.23
Sioux City & Pacific Railroad	388,603.89	\$4,813.54	388,599.94	\$3,550.96	102,667.05	\$1,273.57			10,607.23
Sioux City Terminal Railway									
Southern Iowa Railway	11,376.80	\$1,257.04	10,664.71	\$1,111.10	1,667.30	\$216.25			185.32
Tabor & Northern Railway									
Union Pacific & Western Railway	680,125.83	\$8,897.96	\$15,869.50	\$7,793.56	\$64,280.28	\$1,194.30			\$9,245.50
Wabash Railroad	186,218.16	\$1,545.40	296,030.00	\$2,442.38			97,284.90	\$97.88	\$4,477.88
Winnona & Southwestern Railway	30,142.08	\$1,287.50	23,986.06	\$98.16	7,656.02	\$101.44			1,850.82
Total	\$2,462,572.93	\$4,297.30	\$1,575,048.91	\$2,745.77	\$88,579.02	\$1,530.18			\$8,925.96

a Burlington & North Western Railway—Includes the earnings on through business between Burlington and Medford, 13.3 miles, over the Burlington, Cedar Rapids & Northern Railway. *b* Burlington & Western Railway—Includes the earnings on through business between Burlington and Winfield, 23.3 miles, over the Burlington & North Western Railway. *c* Burlington & Northern Railway—Includes the earnings between Burlington and Forest City, 7.3 miles, over the Minneapolis & St. Louis Railway. *d* Chicago, Burlington & Kansas City Railway—Includes the earnings between Burlington and Vero, 25 miles, over the Chicago, Burlington & Quincy Railroad, and between Bloomfield and Moulton, 11 miles, over the Wabash Railroad. *e* Chicago, Burlington & Quincy Railroad—The Moulton & Albia Railroad was not operated during 1909. *f* Chicago, St. Paul, Minneapolis & Omaha—Includes the earnings between Le Mars and Sioux City, 27.5 miles, over the Dubuque & Sioux City Railroad. *g* Des Moines Union Railway—A "representative company" acting as an agency at Des Moines for the Wabash Railroad Company, and the Des Moines, Northern & Western Railway Company, performing all necessary work for them and charging each at actual cost its due proportion for the expense thereby incurred. *h* Hammon & Shenandoah Railroad—Includes earnings between Hammon and Van Wert, over the Keokuk & Western Railroad. *i* Keokuk & Western Railway—Includes earnings between Keokuk and the State line, 2.83 miles, run over the St. Louis, Keokuk & Northwestern Railroad. *j* Sioux City Terminal Railway & Warehouse Co.—No report. *k* Southern Iowa Railway—No report of earnings for 1909. *l* Toledo, Peoria & Western—No report received for 1909. *m* Union Pacific Railway—Obtained on basis of road mileage in Iowa to road mileage from Council Bluffs to Ogden.

APPENDIX.

TABLE No. I.

*Abstract of assessments of railroad property in the State of Iowa for the years 1874 to 1894 inclusive.

YEAR.	Miles of road.	ASSESSED VALUE.		GROSS EARNINGS.		Percentage.
		Total.	Per mile.	Total.	Per mile.	
1874	3,728	21,719,809	5,823	15,430,620	4,139	141
1875	3,705	21,996,634	5,940	15,598,608	4,235	141
1876	3,823	22,506,983	5,903	18,422,888	4,819	122
1877	3,938	22,421,070	5,694	17,221,033	4,373	130
1878	4,075	21,619,978	5,306	17,947,728	4,380	121
1879	4,233	21,540,304	5,114	21,594,275	5,095	100
1880	4,811	24,039,126	4,997	23,256,169	4,834	103
1881	5,309	25,742,352	4,850	27,797,143	5,276	93
1882	5,722	26,592,284	4,657	29,279,633	5,108	83
1883	6,792	28,432,740	4,171	31,153,303	4,587	91
1884	7,106	29,598,839	4,165	35,490,225	4,994	84
1885	7,445	31,315,838	4,203	34,140,124	4,587	92
1886	7,460	33,216,688	4,435	35,492,423	4,739	94
1887	7,612	35,370,891	4,650	38,231,296	5,019	109
1888	8,291	42,100,575	5,198	37,702,533	4,535	114
1889	8,298	43,271,008	5,214	36,363,664	4,380	119
1890	8,200	42,808,890	5,189	37,462,779	4,566	114
1891	8,377	44,558,606	5,318	37,889,553	4,522	118
1892	8,403	44,966,157	5,316	40,415,488	4,810	111
1893	8,478	44,869,784	5,292	44,284,053	5,223	101
1894	8,477	44,873,686	5,292	42,634,972	5,029	105

* This table shows the aggregate assessed value and the average assessed value per mile of the railroad property of this State, as fixed by the Executive Council on the first Monday in March of the respective years named in the left hand column. The items "miles of road" and "gross earnings," shown in connection with each year's assessment, are for the year ending on the thirty-first day of December last preceding. The right hand column shows what percentage the aggregate assessed value is of the aggregate gross earnings of the preceding calendar year.

† This amount is based on the average number of miles of road operated within this State for the entire year ending December 31, of the year preceding.

LAWS OF THE NINTH GENERAL ASSEMBLY,
CHAPTER 173.

SECTION 16. Each railroad company in the State shall annually, on or before the first day of February, furnish to the State Treasurer a sworn statement of the gross receipts of their railroad, without reduction of expenses for the year ending on the first day of January preceding, which statement shall be sworn to by the secretary and treasurer of such company. And the Treasurer of State shall levy on said gross receipts, a tax of one per centum, which the said railroad companies shall pay on or before the 15th day of February, after which time the said taxes shall become delinquent and the same penalties and interest shall attach as on other taxes. After said taxes become delinquent, the Treasurer of State shall proceed to collect the same, in the same manner and with the same rights and powers as a sheriff may on execution; one-half of the said taxes levied and collected as aforesaid, shall be equally apportioned by the State Treasurer to the several counties through which the said roads respectively run, in proportion to the number of miles of main track of road in each county, and shall be paid over by him to the county treasurer of said county. If any railroad company shall fail to make the sworn statement required by this act, the Treasurer of State shall ascertain as near as may be the gross earnings of such delinquent company and assess thereupon the said per centum, and shall seize and levy upon the whole or any part of the property, rights and franchises of said company, and giving ten days' public notice of the time and place of sale, shall proceed to sell the same at public auction, to satisfy the amount of said assessment, together with all costs and expenses incurred in making the assessment and sale. The tax herein provided for shall be in lieu of all taxes for any and all purposes on the road-bed, track, rolling stock and necessary buildings for operating their road. But other property belonging to such company, whether personal or real, shall be taxed as property of individuals, in the respective counties in which the same may lie.

Approved, April 8, 1862.

TABLE No. II.

Number of miles of railroad in the State on the 31st day of December previous to 1862, as reported to the Secretary of State under provisions of chapter 1, section 15 of the extra session of the Fifth General Assembly, and the number of miles for the years 1862 to 1870, as reported to the Treasurer of State under the provisions of chapter 173, section 16, Laws of the Ninth General Assembly.

NAME OF ROAD.	1855.	1856.	1857.	1858.	1859.	1860.	1861.	1862.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.
a Mississippi & Missouri River	67	98	98					143	157	157	165	181	0			
Burlington & Missouri River								75	75	75	75	100	130	180	279	349.00
Chicago, Iowa & Nebraska		28	30	51	75	75		81	81	81	82	82	82	82	82	981.84
b Dubuque & Sioux City				81	81	81		97	97	97	131	143	143	143	143	1142.84
c Cedar Rapids & Missouri River								45	70	83	96	122	248	272	272	974.19
Dubuque, Marion & Western								44	c							
Keokuk, Fort Des Moines & Minnesota								90	90	d						
Keokuk, Mt. Pleasant & Muscatine								18	18	18	18	18	18	18	18	
Iowa Southern								7	f							
g Dubuque Southwestern								44	44	44	54	54	54	54	54	54.76
h Fort Madison & Keokuk								7	7	7	7	7	7	7	7	
i Des Moines Valley								144	144	129	153	153	153	153	153	348.49
McGregor Western								35	35	35	35	35	35	35	35	
Cedar Falls & Minnesota								14	14	14	14	14	14	14	14	
j Chicago, Rock Island & Pacific								277	277	277	277	277	277	277	277	775.56
Sioux City & Pacific								37	37	37	37	37	37	37	37	309.82
Sioux City & Council Bluffs								52	52	52	52	52	52	52	52	654.88
m Keokuk & St. Paul								169	169	169	169	169	169	169	169	42.03
n McGregor & Sioux City								35	35	35	35	35	35	35	35	144.90
Burlington, Cedar Rapids & Minnesota								45	45	45	45	45	45	45	45	141.37
St. Louis & Cedar Rapids								45	45	45	45	45	45	45	45	151.00
Central Railroad of Iowa								101	101	101	101	101	101	101	101	183.64
Iowa Falls & Sioux City								250	250	250	250	250	250	250	250	250.00
p Milwaukee & St. Paul								43	43	43	43	43	43	43	43	640.84
Chicago & Southwestern								43	43	43	43	43	43	43	43	43.00
Davenport & St. Paul								43	43	43	43	43	43	43	43	43.00
Sabula, Ackley & Dakota								43	43	43	43	43	43	43	43	43.00
Iowa Midland								43	43	43	43	43	43	43	43	43.00
Total	67	125	130	227	355	351	356	626	653	737	847	1,000	1,228	1,448	2,081	2,683.81

a First operated as Mississippi & Missouri—name changed in 1867 to Chicago, Rock Island & Pacific. b First operated as Dubuque & Pacific. c Name changed to Dubuque Southwestern. d Name changed to Des Moines Valley. e Name changed to Keokuk & St. Paul. f Name changed to Fort Madison & McGregor. g Formerly Dubuque, Marion & Western. h Formerly Iowa Southern. i Formerly Keokuk, Des Moines & Minnesota. j Name changed to formerly McGregor Western. k Name changed to Milwaukee & St. Paul. l Formerly Keokuk, Mt. Pleasant & Muscatine. m Formerly Keokuk, Fort Madison & Keokuk. n Formerly Keokuk & St. Paul. o Name changed to Kansas City, St. Joseph & Council Bluffs in 1871. p Operated by Chicago & North-western in 1871. q Operated by Milwaukee & St. Paul in 1871.

TABLE No. III.

Taxes paid by the several railroads of the State to the Treasurer of the State in the years 1863 to 1872, under provisions of chapter 17-1, laws of the Ninth General Assembly.

NAME OF ROAD.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.
Burlington & Missouri River	\$ 298.94	\$ 3,021.14	\$ 3,302.37	\$ 4,692.53	\$ 4,593.95	\$ 6,042.07	\$ 8,410.35	\$ 10,832.63	\$ 23,230.01	\$ 44,930.33
Cedar Rapids & Missouri River	2,010.85	1,030.62	2,301.39	4,373.12	5,023.30	15,080.70	21,750.50	24,860.35	31,572.41	19,263.61
Chicago, Iowa & Nebraska	1,981.78	2,304.00	4,288.60	5,813.86	6,511.82	9,118.25	11,860.22	12,810.37	38,350.86	19,249.36
Dubuque, Marion & Western	210.14									
Dubuque & Sioux City	2,263.41	2,750.95	3,892.38	6,494.77	8,148.56	8,078.34	9,706.95	12,905.88	22,709.31	15,498.67
Mississippi & Missouri River	2,634.25	2,486.08	6,032.09	7,391.14	4,023.39					
Keokuk, Fort Des Moines & Minnesota	2,701.30	2,270.21	535.25							
Keokuk, Mt. Pleasant & Muscatine	224.07	292.08	680.00		689.90					
Iowa Southern	25.01									
Dubuque Southwestern	301.28	630.36	1,398.12	1,892.13	1,410.63	1,724.28	1,900.00	1,172.16	1,631.75	
Fort Madison & Keokuk	35.44									
Des Moines Valley		2,648.57	4,805.54	66,409.00	7,592.58	7,102.40	7,555.12	8,794.44	8,224.07	
McGregor Western				4771.17	4,861.54	4,382.35	6,380.51			
Cedar Falls & Minnesota				408.75	534.54	97.22	564.60	1,131.19	1,411.01	1,211.40
Chicago, Rock Island & Pacific					7,528.68	10,518.29	18,618.91	31,532.99	28,430.13	
Sioux City & Pacific					2,329.51	1,270.00	2,375.07	2,367.33	1,628.24	
Sioux City & Council Bluffs					49.91	710.30	718.46	725.23	1,431.02	1,784.15
Council Bluffs & St. Joseph						1,538.94	3,013.13			
McGregor & Sioux City							271.54			
Burlington, Cedar Rapids & Minn.							1,208.38		4,594.22	
St. Louis & Cedar Rapids							137.14	663.77	1,041.95	
Central Railroad of Iowa							121.56	1,033.34	4,307.45	
Iowa Falls & Sioux City							155.46	2,963.89	2,821.78	
Iowa River							205.08			
Milwaukee & St. Paul								131.08	1,834.50	
Chicago & Southwestern								16,636.34	8,065.90	
Davenport & St. Paul								75.88	611.30	
Sabula, Ackley & Dakota								3.25	122.16	
Iowa Midland								37.24	4,634.29	
Kansas City, St. Joseph & Council Bluffs								3,860.84	4,087.74	
Burlington & Southwestern									108.73	
Chicago, Dubuque & Minnesota									98.98	
Des Moines & Indians									53.31	
Total	\$11,106.25	\$15,712.84	\$25,037.50	\$28,015.40	\$39,834.05	\$50,104.71	\$60,400.93	\$105,035.10	\$180,722.04	\$171,192.98

a Penalty, \$28.00. b Penalty, \$706.32. c Penalty, \$147.12. d For 1864, \$380.54. e For 1865, \$2,130.22. f Penalty, \$40.55.

TABLE No. IV.

Miles of railroad in the State on the first of January from 1872 to 1879 inclusive.

NAME OF ROAD.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.
Burlington & Missouri River.....	305.75	416.30	416.70	416.84				
Burlington & Southwestern.....	50.65	74.60	79.60	79.60	79.60	79.60	79.60	79.60
Burlington, Cedar Rapids & Minnesota.....	219.00	303.02	366.85	366.85	366.85	366.85	366.85	366.85
Central Railroad of Iowa.....	180.14	189.14	189.14	189.14	189.14	189.14	189.14	189.14
Chicago & North-Western.....	4423.81	425.81	431.31	435.31	435.31	435.31	435.31	435.31
Chicago, Dubuque and Minnesota.....	56.70	109.00	109.00	109.00	109.00	109.00	109.00	109.00
Chicago, Rock Island & Pacific.....	520.01	573.66	574.66	574.66	574.66	574.66	574.66	574.66
Davenport & St. Paul.....	45.00	145.00	156.46	156.46	156.46	156.46	156.46	156.46
Des Moines Valley.....	248.49	248.00	248.49					
Dubuque Southwestern.....	54.70	55.00	54.70	54.70	54.70	54.70	54.70	54.70
Illinois Central.....	4402.11	402.16	402.16	402.16	402.16	402.16	402.16	402.16
Kansas City, St. Joseph & Council Bluffs.....	51.50	52.00	52.14	52.14	52.14	52.14	52.14	52.14
Keokuk & St. Paul.....	42.46	42.03	42.46	42.46	42.46	42.46	42.46	42.46
Milwaukee & St. Paul.....	227.45	232.45	232.45	232.45	232.45	232.45	232.45	232.45
St. Louis & Cedar Rapids.....	41.37	43.00	43.314	43.314	43.314	43.314	43.314	43.314
Sioux City & Pacific.....	79.86	79.86	79.86	79.86	79.86	79.86	79.86	79.86
Chicago, Clinton & Dubuque.....	45.20	45.20	45.20	45.20	45.20	45.20	45.20	45.20
Iowa Eastern.....	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
Missouri, Iowa & Nebraska.....	14.91	14.91	14.79	14.79	14.79	14.79	14.79	14.79
Newton Plug.....	3.00							
Sioux City & Pembina.....	5.30							
Sioux City & St. Paul.....	56.25	57.25	57.25	57.25	57.25	57.25	57.25	57.25
Stanwood & Tipton.....	9.00							
Achicago, Milwaukee & St. Paul.....	333.83							
Chicago, Newton & Southwestern.....	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
Dakota Southern.....	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Mississippi Valley & Western.....	173	25	25	25	25	25	25	25
Des Moines & Ft. Dodge.....	87.19	87.19	87.19	87.19	87.19	87.19	87.19	87.19
Des Moines & Keokuk.....	36.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00
Burlington & Northwestern.....	161.30	162.30	162.30	162.30	162.30	162.30	162.30	162.30
Central, Grinnell & Montezuma.....	13.375							
Chicago, Burlington & Quincy.....	492.524	492.524	492.524	492.524	492.524	492.524	492.524	492.524
Iowa Ry., Coal and Mfg. Co.....	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25
Burlington & Northwestern.....	33.03	33.03	33.03	33.03	33.03	33.03	33.03	33.03
Davenport & Northwestern.....	309.06	309.06	309.06	309.06	309.06	309.06	309.06	309.06
Iowa, Minnesota & North Pacific.....	160.53	160.53	160.53	160.53	160.53	160.53	160.53	160.53
St. Louis, Keokuk & Northwestern.....	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00
St. Louis, Ottumwa & Cedar Rapids.....	43.31	43.31	43.31	43.31	43.31	43.31	43.31	43.31
Toledo & North-Western.....	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Chicago, Clinton & Western.....	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75

NAME OF ROAD.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.
acClinton & Dubuque.....							45.50	45.50
Crooked Creek.....							8.00	8.00
of Des Moines & Minneapolis.....							37.00	37.00
of Dubuque & Minnesota.....							136.06	136.06
of Chicago, Clinton, Dubuque & Minnesota.....							183.50	183.50
Des Moines, Adel & Western.....							7.00	7.00
Ft. Dodge & Ft. Ridgely.....							13.375	13.375
of Grinnell & Montezuma.....							25.00	25.00
Waukon & Mississippi.....							4.223.95	4.223.95
Total.....	3,065.12	3,642.06	3,728.108	3,705.421	3,823.305	3,938.190	4,075.349	4,223.95

a Chicago & North-Western—Operates Chicago, Iowa & Nebraska, 81.20 miles; Cedar Rapids & Missouri River, 273.71 miles, and Iowa Midland, 68.80 miles. b Illinois Central—Operates Dubuque & Sioux City, 143.87 miles; Iowa Falls & Sioux City, 183.68 miles, and Cedar Falls & Minnesota, 75.36 miles. c Kansas City, St. Joseph & Council Bluffs—Formerly Council Bluffs & St. Joseph. d Milwaukee & St. Paul—Name changed to Chicago, Milwaukee & St. Paul. e Newton Plug—Name changed to Chicago, Newton & Southwestern. f Sioux City & Pembina—Name changed to Dakota Southern. g Stanwood & Tipton—Operated by Chicago & North-Western. h Chicago, Milwaukee & St. Paul—Formerly Milwaukee & St. Paul. i Chicago, Newton & Southwestern—Formerly Newton Plug. j Dakota Southern—Formerly Sioux City & Pembina. k Des Moines Valley—Name changed to Keokuk & Des Moines. l Keokuk & Des Moines—Formerly Des Moines Valley. m Burlington & Missouri River and Keokuk & St. Paul—Operated by the Chicago, Burlington & Quincy. n Chicago, Burlington & Quincy—Operates the Burlington & Missouri River and Keokuk & St. Paul. o Burlington, Cedar Rapids & Minnesota—Name changed to Burlington, Cedar Rapids & Northern. p Davenport & St. Paul—Name changed to Davenport & Northwestern. q St. Louis & Cedar Rapids—Name changed to St. Louis, Ottumwa & Cedar Rapids. r Chicago, Newton & Southwestern—Name changed to Iowa, Minnesota & North Pacific. s Mississippi Valley & Western—Name changed to St. Louis, Keokuk & Northwestern. t Central, Grinnell & Montezuma—Operated by Central Railroad of Iowa. u Burlington, Cedar Rapids & Northern—Formerly Burlington, Cedar Rapids & Minnesota. v Davenport & Northwestern—Formerly Davenport & St. Paul. w Iowa, Minnesota & North Pacific—Formerly Chicago, Newton & Southwestern. x St. Louis, Keokuk & Northwestern—Formerly Mississippi Valley & Western. y St. Louis, Ottumwa & Cedar Rapids—Formerly St. Louis & Cedar Rapids. z Toledo & North-Western—Formerly operated by Chicago & North-Western. aa Chicago, Dubuque & Minnesota—Name changed to Dubuque & Minnesota. ab Chicago, Clinton & Dubuque—Name changed to Clinton & Dubuque. ac Des Moines & Minnesota—Name changed to Des Moines & Minneapolis. ad Des Moines & Minneapolis—Formerly Des Moines & Minnesota. ae Dubuque & Minnesota—Formerly Chicago, Dubuque & Minnesota. af Dubuque Southwestern—Operated by the Chicago, Milwaukee & St. Paul. ag Dakota Southern—Name changed to Sioux City & Dakota in 1879. ah Keokuk & Des Moines and waukon & St. Paul in 1879. ai Toledo & North-Western—Formerly Chicago & North-Western. aj Chicago & North-Western—Operated by the Chicago, Milwaukee & St. Paul. ak Chicago, Clinton & Dubuque—Formerly Chicago, Clinton & Dubuque. al Chicago, Clinton & Western—Operated by the Burlington, Cedar Rapids & Northern. am Clinton & Dubuque and Dubuque & Minnesota—Made Chicago, Clinton, Dubuque & Minnesota. an Chicago, Clinton, Dubuque & Minnesota—Formerly Clinton & Dubuque and Dubuque & Minnesota. ao Grinnell & Montezuma—Formerly a part of the Central Railroad of Iowa. Central Railroad of Iowa—Name changed to Central Iowa in 1879.

TABLE No. VI.

Miles of Railroad in the State on the 1st of January of the years 1888 to 1894, inclusive.

NAME OF ROAD.	1888	1889	1890	1891	1892	1893	1894
Hurlington & Northwestern.....	28.77	28.77	28.77	28.772	28.772	28.772	28.772
Hurlington & Western.....	70.71	70.703	70.703	70.703	70.703	70.703	70.703
Hurlington, Cedar Rapids & Northern.....	872.61	872.61	872.61	903.70	904.12	904.10	904.10
Cedar Rapids & Chicago.....	41.74						
Centerville, Moravia & Albia.....	24.03						
Central Iowa.....	421.62	421.62					
Cherokee & Dakota.....	41.74						
Chicago & North-Western.....	1,133.29	1,132.59	1,132.59	1,130.80	1,130.50	1,130.50	1,130.50
Chicago, Burlington & Kansas City.....	77.66	77.66	77.66	77.66	77.66	77.66	77.66
Chicago, Burlington & Quincy.....	753.21	752.225	752.833	752.833	752.833	752.842	752.842
Chicago, Iowa & Dakota.....	35.50	35.50	35.50	35.50	35.50	35.50	35.50
Chicago, Milwaukee & St. Paul.....	1,068.74	1,068.43	1,045.93	1,045.93	1,045.93	1,045.93	1,045.93
Chicago, Rock Island & Pacific.....	1,000.05	1,000.09	1,000.09	1,000.09	1,000.07	1,000.30	1,000.30
Chicago, St. Paul & Kansas City.....	622.534	622.534	622.534	622.534	622.534	622.534	622.534
Chicago, St. Paul, Minneapolis & Omaha.....	74.84	74.84	74.84	74.84	74.84	74.84	74.84
Chicago, Santa Fe & California.....	19.81	19.81	19.81	19.81	19.81	19.81	19.81
Clarksburg & St. Louis.....	11.50	11.50					
Crooked Creek.....	22.20						
Des Moines & Northwestern.....	106.266	106.266	106.266	106.266	106.261	ad.	
Des Moines, Osceola & Southern.....	100.15						
Dubuque & Sioux City.....	218.47	218.47	218.47	218.47	218.47	218.47	218.47
Flt. Madison & Northwestern.....	45.00	45.00	45.00	45.00	45.00	45.00	45.00
Humboldt & Shenandoah.....	95.44	95.45	95.45	95.45	95.45	95.45	95.45
Iowa Falls & Sioux City.....	182.69						
Iowa Northern.....	5.62	5.62	5.62	5.62	5.62	5.62	5.62
Kansas City, St. Jo & Council Bluffs.....	57.118	57.208	58.148	58.518	58.518	58.518	58.518
Kokuk & Western.....	70.20	70.251	73.08	73.08	73.08	73.08	73.08
Mason City & Ft. Dodge.....	92.00	92.00	91.135	91.135	91.135	91.135	91.135
Minneapolis & St. Louis.....	139.72	139.73	139.73	139.73	139.73	139.73	139.73
Minneapolis & Northwestern.....	230.99						
Minneapolis & St. Louis.....	65.98	65.98	65.98	65.98	65.98	65.98	65.98
Ottumwa & Kirksville.....	3.333	3.333	3.333	3.333	3.333	3.333	3.333
St. Louis, Des Moines & Northern.....	41.38	41.38	41.38	41.38	41.38	41.38	41.38
St. Louis, Keokuk & Northwestern.....	50.89	50.89	50.89	50.89	50.89	50.89	50.89
Sioux City & Pacific.....	80.613	80.613	80.613	80.613	80.613	80.613	80.613
Toledo, Peoria & Western.....	75	75	75	75	75	75	75
Union Pacific.....	3.78	3.78	3.78	3.78	3.78	3.78	3.78
Wabash Western.....	111.39	108.87	108.87	108.87	108.87	108.87	108.87
Des Moines & Kansas City.....	100.17	100.17	100.17	100.17	100.17	100.17	100.17
Des Moines Union.....	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Iowa Central.....	420.15	420.15	420.15	420.15	420.15	420.15	420.15

ASSESSED VALUATION OF RAILROAD PROPERTY.

NAME OF ROAD.	1888.	1889.	1890.	1891.	1892.	1893.	1894.
Albia & Centerville.....				24.10	24.10	24.10	24.10
Chicago, Burlington & Northern.....				332	332	332	332
Crooked R. R. & Coal Co.....				23.30	23.30	23.30	23.30
Des Moines & Northern.....				41.38	41.38	41.38	41.38
Sioux City & Pacific.....				77.98	77.98	77.98	77.98
Tabor & Northern.....				8.79	8.79	8.79	8.79
Wabash.....				108.87	108.87	108.87	108.87
Chicago, Ft. Madison & Des Moines.....				49.70	49.70	49.70	49.70
Winona & South-Western.....				23.41	23.41	23.41	23.41
Ames & College.....							
Des Moines, Northern & Western.....							
Southern Iowa.....							
Chicago Great Western.....							
Sioux City Terminal Ry. & Warehouse Co.....							
Total.....	8,291.428	8,298.36	8,296.902	8,270.525	8,402.528	8,478.40	8,477.49

a Chicago, St. Paul & Kansas City—Operates 20.35 miles of Minnesota & Northwestern. b Crooked Creek—Operates as the Webster City & Crooked Creek in 1886. c Des Moines & Northwestern—Formerly operated by the Wabash, St. Louis & Pacific. d Dubuque & Sioux City, and Iowa Falls & Sioux City—Formerly operated as the Illinois Central. e Minnesota & Northwestern—Operates the Dubuque & Dakota, 63.20 miles; 20.35 miles detached and operated by the Chicago, St. Paul & Kansas City. f Omaha & St. Louis—Formerly named Council Bluffs & St. Louis. g Wabash Western—Formerly named Wabash, St. Louis & Pacific. h Cedar Rapids & Chicago, Cherokee & Dakota, and Iowa Falls & Sioux City—Made part of Dubuque & Sioux City. i Centerville, Moravia & Albia—Operated by the Keokuk & Western. j Des Moines, Osceola & Southern—Name changed to Des Moines & Kansas City. k Keokuk & Western—Includes the Centerville, Moravia & Albia, in Minnesota & Northwestern—Made part of the Chicago, St. Paul & Kansas City. l Wabash Western—2.70 miles constitutes the Des Moines Union. m Des Moines & Kansas City—Formerly named Des Moines, Osceola & Southern. n Des Moines Union—Formerly Louis, and Ottumwa & Kirksville, track taken up. o Iowa Central—Formerly called Central Iowa. p Centerville, Moravia & Albia—Name changed to Albia & Centerville. q Crooked Creek—Name changed to Crooked Creek Railroad & Coal Co. r St. Louis, Des Moines & Northern—Name changed to Des Moines & Northern. s Wabash Western—Name changed to Wabash. t Albia & Centerville—Formerly called Centerville, Moravia & Albia. u Crooked Creek R. R. & Coal Co.—Formerly called Crooked Creek. v Des Moines & Northern—Formerly called St. Louis, Des Moines & Northern. w Wabash—Formerly called Wabash Western. x Ft. Madison & Northwestern—Name changed to Chicago, Ft. Madison & Des Moines. y Chicago, Ft. Madison & Des Moines—Formerly called Fort Madison & Northwestern. z Des Moines & Northwestern and Des Moines & Northern—United as Des Moines, Northern & Western. aa Des Moines, Northern & Western—Formerly the Des Moines & Northwestern, and Des Moines & Northern. ab Chicago Great Western—Formerly called Chicago, St. Paul & Kansas City. ac Sioux City Terminal Railway & Warehouse Co.—Formerly a part of the Sioux City & Northern. ad Iowa Central—Lyle Branch—Released to Chicago, St. Paul & Kansas City.

ASSESSED VALUATION OF RAILROAD PROPERTY.

TABLE No. VII.

Gross earnings per mile for the year ending January 1, 1872 to 1879 inclusive.

NAME OF ROAD.		1972.	1971.	1970.	1969.	1967.	1968.	1969.
	Barlingham & Missouri River	7,566.2	7,041.4	8,131.3	1,750	1,750	1,750	1,749
	Beaumont & Southwestern	185	923	923	1,267	1,267	1,267	1,267
	Central Railroad of Iowa	2,255	2,255	2,255	3,647	3,647	3,648	3,649
	Chicago & North Western	6,762	6,614	6,614	7,614	7,614	7,614	7,614
	Chicago, Rock Island & Pacific	3,349	8,347	5,985	7,945	4,561	4,235	3,591
	Davenport & St. Paul	1,306	1,510	1,510	1,172	1,172	1,172	1,172
	Des Moines Valley	2,115	2,023	2,111	1,444	1,044	1,405	1,405
	Illinois Central	2,649	4,171	4,048	4,000	4,036	3,753	3,650
	Kansas City, St. Joseph & Council Bluffs	3,353	3,144	3,262	4,267	4,267	4,030	4,030
	Milwaukee & St. Paul	1,443	1,447	1,719	2,166	2,166	2,202	2,202
	Missouri Pacific	1,643	2,301	2,301	1,438	1,438	1,438	1,438
	North Omaha & Omaha	1,000	1,681	2,100	1,697	1,366	931	960
	Omaha, Council Bluffs & Des Moines	1,500	1,000	1,510	1,365	1,275	1,165	1,237
	Iowa Eastern		2,071	2,750	3,000	1,901	3,275	3,767
	Missouri, Iowa & Nebraska		2,191	2,505	2,397	2,500	2,311	2,307
	Stock City & Paulina		1,500	2,521	2,569	1,402	1,272	1,461
	St. Louis & St. Paul		1,268	1,675	1,562	1,615	1,702	2,023
	Guinn, Albia & St. Paul		1,268	1,675	1,562	1,615	1,702	2,023
	Chicago, Newton & Southwestern		1,268	1,675	1,562	1,615	1,702	2,023
	Maxwell, Sedan & Western		1,268	1,675	1,562	1,615	1,702	2,023
	Des Moines & Ft. Dodge		1,268	1,675	1,562	1,615	1,702	2,023
	Des Moines & Minneapolis		1,268	1,675	1,562	1,615	1,702	2,023
	Central, Grinnell & Manchester		1,268	1,675	1,562	1,615	1,702	2,023
	Chicago, Burlington & Quincy		1,268	1,675	1,562	1,615	1,702	2,023
	Chicago, Burlington & North Western		1,268	1,675	1,562	1,615	1,702	2,023
	Burlington, Cedar Rapids & Northern		1,268	1,675	1,562	1,615	1,702	2,023
	Des Moines & North Western		1,268	1,675	1,562	1,615	1,702	2,023
	St. Louis, Keokuk & Northwestern		1,268	1,675	1,562	1,615	1,702	2,023
	St. Louis, Keokuk & Cedar Rapids		1,268	1,675	1,562	1,615	1,702	2,023
	St. Louis, Keokuk & Western		1,268	1,675	1,562	1,615	1,702	2,023
	St. Louis, Keokuk & Western		1,268	1,675	1,562	1,615	1,702	2,023

[illegible]

TABLE No. VIII.

Gross earnings per mile for the year ending January 1, 1880, to 1887, inclusive.

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ASSESSED VALUATION OF RAILROAD PROPERTY.

NAME OF ROAD.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.
Burlington & Northwestern	467	1,069	1,794	1,274	887	964	1,045	1,014
Burlington & Southwestern	1,811	2,383						
Burlington, Cedar Rapids & Northern	3,201	3,700	3,632	4,323	4,173	3,212	3,433	3,119
Chicago & North Western	4,110	4,710	3,628	3,627	3,297	3,159	2,620	2,718
Chicago, Burlington & Quincy	7,134	7,085	6,140	5,738	5,916	5,434	5,042	5,283
Chicago, Clinton, Dubuque & Miss.	7,774	8,713	10,452	8,006	9,578	8,779	9,331	8,233
Chicago, Milwaukee & St. Paul	2,810							
Chicago, Rock Island & Pacific	1,287	2,002	2,639	2,961	3,973	3,759	3,825	4,003
Charlotta & St. Louis	8,327	8,988	8,752	8,311	8,119	8,128	8,075	7,730
Council Bluffs & St. Louis	1,492	1,492						377
Crooked Creek	4,990							2,467
Des Moines, Adel & Western	1,113	1,290			1,064	1,292	1,408	
Des Moines & Ft. Dodge	2,097	3,389	4,811	2,519	2,481	2,568	2,774	2,464
Dubuque & Dakota					1,160		1,064	971
Ft. Dodge & Ft. Ridgely	282							
Ft. Madison & Northwestern	240	1,102	222	287				
Grinnell & Monmouth	1,405							
Illinois Central	3,728	4,415	4,000	4,838	5,030	4,208	4,173	4,500
Iowa Eastern	703	839	619					
Iowa Railway, Coal & Manufacturing Co.								
Kansas City, St. Jo. & Council Bluffs								
Minnesota & Iowa Southern								
Missouri, Iowa & Nebraska	922	1,089						
St. Louis, Keokuk & Northwestern	7,600	1,030	918	192	1,294	1,448	1,077	1,794
St. Louis, Ottumwa & Cedar Rapids	1,326							
St. Louis City & Dakota	1,378							
St. Louis City & Pacific	3,144	4,007	3,516	4,007	5,076	6,474	8,023	5,161
St. Louis City & St. Paul	2,487							
Waukon & Mississippi	1,103							
Worthington & Sioux Falls	27							
Centerville, Moravia & Alta								
Des Moines & Northwestern		1,639						
Minneapolis & St. Louis		1,190	1,484		2,088	2,196	2,277	1,860
St. Paul & Sioux City		2,424						
Toledo, Peoria & Western								
Chicago, St. Paul Minneapolis & Omaha		3,165	4,453	4,727	3,774	5,002	4,461	
Humeston & Shenandoah		508	594	2,697	2,776	2,261	1,685	
Wabash, St. Louis & Pacific		1,292	2,165	1,988	1,526	1,736	1,245	
Burlington & Western				190	330	731	730	605

NAME OF ROAD.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.
Chicago, Burlington & Kansas City				1,965	1,950	1,729	1,966	2,011
Chicago, Burlington & Pacific					1,171	791		840
Des Moines, Okeola & Southern				2,700	10,000	6,387	8,666	3,068
Ottumwa & Kirksville				600	1,864	1,694	1,173	1,000
St. Louis, Des Moines & Northern					3,094	2,977	3,473	2,130
Iowa Northern								
Wisconsin, Iowa & Nebraska				130	1,479	2,046		1,078
Chicago, Iowa & Dakota						928	886	
Dubuque & Northwestern								
Union Pacific								30,741
Chicago, St. Paul & Kansas City								2,141
Keokuk & Western								2,077
Mason City & Ft. Dodge								319
Minnesota & Northwestern								1,849
Waterbury City & Crooked Creek								885
Average for State	4,484	5,275	5,108	4,587	4,904	4,987	4,739	4,601

ASSESSED VALUATION OF RAILROAD PROPERTY.

TABLE No. IX.

Gross earnings per mile for the year ending January 1, 1888 to 1894 inclusive.

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ASSESSED VALUATION OF RAILROAD PROPERTY.

NAME OF ROAD.	1888.	1889.	1890.	1891.	1892.	1893.	1894.
Burlington & Northwestern.....	971	1,073	1,700	1,786	1,916	1,774	1,748
Burlington & Western.....	984	728	848	905	1,000	1,199	985
Burlington, Cedar Rapids & Northern.....	3,130	3,592	3,193	3,034	3,508	4,219	4,068
Cedar Rapids & Chicago.....	471	.....	415	.....	.....	.....	.....
Centerville, Moravia & Albia.....	2,762	2,744	.....	.....	.....	.....	.....
Central Iowa.....	.....	.....	.....	.....	.....	.....	.....
Cherokee & Dakota.....	6,061	6,304	6,086	6,130	6,532	7,303	7,302
Chicago & North-Western.....	2,183	1,574	1,065	2,222	2,133	2,140	2,194
Chicago, Burlington & Kansas City.....	7,847	6,777	7,511	7,437	7,784	8,536	7,923
Chicago, Burlington & Quincy.....	1,006	1,253	1,754	1,678	1,947	1,947	1,402
Chicago, Iowa & Dakota.....	3,082	4,066	4,177	4,560	4,569	5,315	5,023
Chicago, Milwaukee & St. Paul.....	7,780	7,224	7,224	8,356	8,672	6,042	6,296
Chicago, Rock Island & Pacific.....	2,780	3,030	3,448	4,245	4,520	4,796	.....
Chicago, St. Paul & Kansas City.....	6,871	6,091	7,323	8,148	5,945	8,091	7,974
Chicago, St. Paul, Minneapolis & Omaha.....	.....	2,906	6,108	9,708	11,736	13,000	5,855
Chicago, Santa Fe & California.....	.....	.....	.....	.....	.....	.....	.....
Clarinda & St. Louis.....	1,105	525	421	.....	.....	.....	.....
Crooked Creek.....	1,337	1,879	1,708	2,080	2,002	.....	.....
Des Moines & Northwestern.....	4,340	3,330	3,397	3,772	4,763	4,591	4,598
Des Moines, Osceola & Southern.....	507	848	.....	.....	.....	.....	.....
Dubuque & Sioux City.....	1,095	1,632	1,609	1,779	1,793	1,558	1,380
Fl. Madison & Northwestern.....	3,078	.....	.....	.....	.....	.....	.....
Hammond & Shenandoah.....	2,443	3,246	1,778	2,826	1,792	2,626	3,927
Iowa Falls & Sioux City.....	4,192	4,122	3,519	3,609	3,607	3,542	3,612
Iowa Northern.....	2,306	1,763	2,485	2,612	2,914	2,841	3,098
Kansas City, St. Jo. & Council Bluffs.....	903	884	962	1,112	1,253	1,068	1,507
Keokuk & Western.....	1,787	1,948	2,078	2,088	2,560	2,535	2,555
Mason City & Ft. Dodge.....	3,006	.....	.....	.....	.....	.....	.....
Minneapolis & St. Louis.....	3,341	3,979	3,953	4,585	3,867	4,470	3,708
Minneapolis & Northwestern.....	8,345	2,190	2,121	.....	.....	.....	.....
Omaha & St. Louis.....	1,100	1,259	1,400	.....	.....	.....	.....
Ottumwa & Kirksville.....	1,641	1,463	1,279	1,344	1,479	1,530	1,864
St. Louis, Keokuk & Northwestern.....	5,828	5,961	5,961	5,128	5,164	5,132	4,914
Sioux City & Pacific.....	.....	.....	.....	.....	.....	.....	.....
Toledo, Peoria & Western.....	18,856	31,150	32,963	33,567	38,266	37,198	38,098
Union Pacific.....	.....	.....	.....	.....	.....	.....	.....
Wabash Western.....	1,999	1,795	1,650	.....	.....	.....	.....
Des Moines & Kansas City.....	64	635	841	1,066	1,154	1,068	.....
Des Moines Union.....	.....	.....	.....	.....	.....	.....	.....

NAME OF ROAD.	1888.	1889.	1890.	1891.	1892.	1893.	1894.
Iowa Central.....	3,925	3,254	3,538	3,740	3,740
Albia & Centerville.....	650	1,020	1,420	1,525	.....
Chicago, Burlington & Northern.....	5,690	13,310	10,719	14,402	.....
Crooked R. R. & Coal Co.....	469	.....	828	445	.....
Des Moines & Kansas.....	3,193	3,160	.....	.....	.....
Sioux City & Northern.....	3,180	4,577	5,229	3,147	.....
Tabor & Northern.....	736	1,106	1,215	1,489	.....
Wabash.....	1,693	1,750	1,797	1,545	.....
Chicago, Ft. Madison & Des Moines.....	805	678	895	1,078	.....
Winona & South-Western.....
Ames & College.....
Des Moines, Northern & Western.....	2,804	2,693
Southern Iowa.....
Chicago Great Western.....
Sioux City Terminal Ry. & Warehouse Co.....
Average for State.....	1,754	4,382	4,336	4,496	4,810	5,232	5,029

ASSESSED VALUATION OF RAILROAD PROPERTY.

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TABLE No. X.

Assessed value per mile from 1872 to 1879 inclusive.

NAME OF ROAD.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.
Burlington & Missouri River	9,567	9,567	9,423	9,578				
Burlington & Southwestern	2,700	2,500	2,000	2,000	2,000	2,000	2,500	2,300
Burlington, Cedar Rapids & Minnesota	3,800	2,500	2,500	2,500	2,500			4,000
Central Railroad of Iowa	3,800	4,300	4,350	4,300	3,700	3,328	3,574	4,000
Chicago & North-Western	8,196	7,619	8,950	8,942	9,354	9,247	8,122	8,028
Chicago, Dubuque & Minnesota	2,500	3,100	4,100	3,700	3,300	3,100		
Chicago, Rock Island & Pacific	7,520	6,535	7,680	7,579	8,400	7,900	7,711	7,929
Davenport & St. Paul	2,500	2,500	3,000	3,000	3,000			
Dubuque Valley	5,000	4,000	4,000					
Dubuque Southwestern	4,700	3,300	3,000	3,000	3,000	3,000	2,500	
Illinois Central	8,020	4,300	8,274	8,124	8,426	8,000	4,808	4,688
Kansas City, St. Joseph & Council Bluffs	8,000	8,000	8,000	8,000	8,000	8,000	3,200	8,000
Kankakee & St. Paul	5,500	5,200	5,300	5,000				
Milwaukee & St. Paul	4,400	3,684						
St. Louis & Cedar Rapids	4,000	3,500	3,000	4,000	3,500			
Sioux City & Pacific	3,850	2,500	2,750	3,000	4,500	4,000		
Chicago, Clinton & Dubuque		1,500	1,500	1,500	1,200	800	600	
Iowa Eastern (N. G.)		2,500	3,000	3,000	3,000	2,200	2,200	
Minnetonka & Nebraska		2,500	3,000	3,000	3,000	3,000	3,000	
Newton Plank		2,500	3,000	3,000	3,000	3,000	3,000	
Sioux City & Pembina		2,500	3,000	3,000	3,000	3,000	3,000	
Sioux City & St. Paul		2,500	3,000	3,000	3,000	3,000	3,000	
Stanwood & Tipton		2,500						
Chicago, Milwaukee & St. Paul		3,250	3,051	4,071	4,059	3,672	3,611	
Chicago, Newton & Southwestern		2,000	1,500	1,500				
Dakota Southern		3,000	3,000	3,000	3,000	2,500	2,500	
Mississippi Valley & Western		5,000						
Des Moines & Fort Dodge			3,000	3,200	3,200	3,000	3,000	
Des Moines & Minnesota (N. G.)			1,500	1,500	1,500			
Kankakee & Des Moines			3,500	3,500	3,500	3,700	3,500	
Central, Grinnell & Montezuma			2,000					
Chicago, Burlington & Quincy				8,500	8,507	8,112	7,438	
Iowa Railway, Coal & Manufacturing Co.				3,000	3,000	3,000	3,000	
Burlington & Northwestern (N. G.)						1,000	800	
Burlington, Cedar Rapids & Northern						3,669	3,652	3,621
Davenport & Northwestern						3,000	2,700	2,500
Iowa, Minnesota & North Pacific						1,500	1,500	2,000
St. Louis, Kankakee & Northwestern						3,000	3,000	3,000
St. Louis, Ottumwa & Cedar Rapids						3,300	3,000	3,000

NAME OF ROAD.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.
Toledo & North-Western						2,000	2,000	2,000
Chicago, Clinton & Western							2,000	
Clinton & Dubuque							2,500	
Crooked Creek							800	600
Des Moines & Minneapolis							1,500	1,300
Dubuque & Minnesota							5,000	3,200
Chicago, Clinton, Dubuque & Minnesota								800
Des Moines, Adel & Western								1,000
Fort Dodge & Fort Ridgely								2,200
Grinnell & Montezuma								900
Waukon & Mississippi								
Average for State	5,332	5,173	5,822	5,840	5,803	5,694	5,300	5,214

TABLE No. XI.

Assessed value per mile from 1880 to 1887 inclusive.

56

ASSESSED VALUATION OF RAILROAD PROPERTY.

ASSESSED VALUATION OF RAILROAD PROPERTY.

57

NAME OF ROAD.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.
Burlington & Northwestern.....	1,000	1,500	1,500	1,500	1,000	1,200	1,200	1,500
Burlington & Southwestern.....	2,500	2,500	2,200					
Burlington, Cedar Rapids & Northern.....	3,440	3,567	3,584	3,900	3,633	3,297	3,474	3,432
Central Iowa.....	4,000	3,866	3,608	3,225	3,257	3,548	3,710	4,172
Chicago & North-Western.....	7,098	9,000	5,463	4,835	4,476	3,885	4,710	5,560
Chicago, Burlington & Quincy.....	6,652	6,440	6,430	6,121	6,293	6,098	6,984	7,985
Chicago, Clinton, Dubuque & Minnesota.....	3,200							
Chicago, Milwaukee & St. Paul.....	3,245	3,333	2,936	2,870	3,367	3,267	3,787	4,468
Chicago, Rock Island & Pacific.....	7,185	7,170	7,078	6,748	6,635	6,883	7,063	7,270
Clinton & St. Louis.....	2,000	2,000						3,000
Council Bluffs & St. Louis.....	2,000	4,000						4,000
Crooked Creek.....	600	2,000	1,200	1,200	1,000	1,000	1,000	
Des Moines, Adel & Western.....	1,000							
Des Moines & Ft. Dodge.....	3,000	3,200	4,500	4,000	3,020	3,020	3,618	4,128
Dubuque & Dakota.....	2,000	2,600	2,000	2,600	2,000	2,000	2,000	2,000
Ft. Dodge & Ft. Ridgely.....	2,000							
Ft. Madison & Northwestern.....	800	1,000	1,000	800	1,010	800	800	1,500
Grinnell & Montezuma.....	1,500							
Illinois Central.....	4,968	4,928	4,968	5,030	5,020	5,030	4,930	5,030
Iowa Eastern.....	700	800	800					
Iowa Ry., Coal & Mfg. Co.....	3,000							
Kansas City, St. Jo. & Council Bluffs.....	8,500	5,000	3,000	4,000	4,200	4,500	4,200	5,500
Minnesota & Iowa Southern.....	2,000							
Missouri, Iowa & Nebraska.....	2,200	2,200						
St. Louis, Keokuk & Northwestern.....	2,000	2,012	2,000	2,005	2,000	2,000	2,500	3,000
St. Louis, Ottumwa & Cedar Rapids.....	2,500	2,200						
Sioux City & Dakota.....	2,500							
Sioux City & Pacific.....	2,500	4,000	4,000	8,000	8,000	5,500	6,000	
Sioux City & St. Paul.....	3,000							
Waukegan & Mississippi.....	1,000							
Worthington & Sioux Falls.....	2,500							
Centerville, Moravia & Albion.....		2,000						3,000
Des Moines & Northwestern.....		1,400		1,200				3,500
Minneapolis & St. Louis.....		2,000	2,000	2,600	2,500	2,500	2,500	3,500
St. Paul & Sioux City.....		3,150						
Toledo, Peoria & Western.....		3,000						8,000
Chicago, St. Paul, Minneapolis & Omaha.....			3,300	4,250	3,474	3,725	5,061	5,200
Ottumwa & Kirksville.....			2,000	2,000	2,500	2,500	2,500	3,000
St. Louis, Des Moines & Northern.....								1,500
Iowa Northern.....					2,000	2,500	3,500	3,000
Wisconsin, Iowa & Nebraska.....								
Chicago, Iowa & Dakota.....						1,000	1,000	1,500
Dubuque & Northwestern.....							2,000	
Union Pacific.....							100,000	150,000
Chicago, St. Paul & Kansas City.....								3,500
Keokuk & Western.....								3,000
Mason City & Ft. Dodge.....								3,000
Minnesota & Northwestern.....								2,000
Webster City & Crooked Creek.....								2,000
Average for State.....	4,907	4,886	4,587	4,171	4,205	4,205	4,433	4,850

TABLE No. XIII

Classification of the railroads of the State as to the maximum charges allowed by law for the transportation of passengers

CLASS "A."

Burlington, Cedar Rapids & Northern.
Chicago & North-Western.
Chicago, Burlington & Northern.
Chicago, Burlington & Quincy.
Chicago Great Western.
Chicago, Milwaukee & St. Paul.
Chicago, Rock Island & Pacific.
Chicago, St. Paul, Minneapolis & Omaha.
Chicago, Santa Fe & California.
Dubuque & Sioux City.
Sioux City & Pacific.
Toledo, Peoria & Western.
Union Pacific.

CLASS "B."

Iowa Central.
Kansas City, St. Joseph & Council Bluffs.
Omaha & St. Louis.
Sioux City & Northern.

CLASS "C."

Albia & Centerville.
Ames & College.
Burlington & Northwestern.
Burlington & Western.
Chicago, Burlington & Kansas City.
Chicago, Ft. Madison & Des Moines.
Chicago, Iowa & Dakota.
Crooked Creek Railroad & Coal Company.
Des Moines & Kansas City.
Des Moines, Northern & Western.
Hameston & Shenandoah.
Iowa Northern.
Keokuk & Western.
Mason City & Ft. Dodge.
Minneapolis & St. Louis.
St. Louis, Keokuk & Northwestern.
Tabor & Northern.
Wabash.
Winona & South-Western.

LAWS

Governing the assessment and taxation of railway property

GENERAL PROVISIONS.

Code of Iowa, Section 801. All other property (not exempt), real and personal, is subject to taxation in the manner directed. * * * * *

SEC. 803. Every inhabitant of this State, of full age and sound mind, shall assist the assessor in listing all property subject to taxation in this State, of which he is the owner, or has the control or management, in the manner hereinafter directed: * * * * * of a body corporate, company, society, or partnership, by its principal accounting officer, agent or partner. * * * * *

SEC. 806. Lands, lots, and other real estate belonging to any railway company, not exclusively used in the operation of the several roads, and all railway bridges across the Mississippi and Missouri river, shall be subject to assessment and taxation on the same basis as the property of individuals in the several counties where situated.

SEC. 809. No real estate used by railway corporations for road-beds shall be included in the assessment of individuals of the adjacent property, but all such real estate shall be deemed to be the property of such companies for the purposes of taxation; * * * * *

SEC. 810. All railway property not specified in section eight hundred and eight of this chapter, shall be taxed upon the assessment made by the executive council as provided in chapter five of title ten, at the same rates, by the same officers, and for the same purposes as individual property under the provisions of this chapter; and all provisions of this title relating to the levy and collection of taxes shall apply to the taxes so levied upon railway property.

SEC. 823. The assessor shall list every person in his township, and assess all the property, personal and real, therein, except such as is heretofore specifically exempted; * * * * *

ASSESSMENT BY THE EXECUTIVE COUNCIL.

SEC. 1217. On the first Monday of March in each year, the executive council shall assess all the property of each railway corporation in this State, excepting the lands, lots and other real estate belonging thereto not used in the operation of any railway.

SEC. 1218. The president, vice-president, or general superintendent, and such other officers as such council may designate of any corporation operating any railway in this State, shall furnish said council on or before the fifteenth day of February in each year, a statement, signed and sworn to by one of such officers, showing in detail for the year ending on January the first preceding:

1. The whole number of miles owned, operated or leased in the State by such corporation making the return, and the value thereof per mile, with a detailed statement of all property of every kind, and the value, located in each county in the State.

2. Also a detailed statement of the number and value thereof of engines, passenger, mail, express, baggage, freight, and other cars, or property used in operating or repairing such railway in this State; and on railways which are part of lines extending beyond the limits of this State, the return shall show the actual amount of rolling stock in use on the corporation's line in the State during the year for which return is made.

The return shall show the amount of rolling stock, the gross earnings of the entire railway, the gross earnings of the same in this State, and all property designated in the next section, and such other facts as such council may, in writing require. If such officers fail to make such statement, said council shall proceed to assess the property of the corporation so failing, adding thirty per cent to the assessable value thereof.

Sec. 1319. The said property shall be valued at its true cash value, and such assessment shall be made upon the entire railway within the State, and shall include the right of way, road-bed, bridges, culverts, rolling-stock, depots, station grounds, shops, buildings, gravel beds, and all other property, real and personal, exclusively used in the operation of such railway. In assessing said railway and its equipment, said council shall take into consideration the gross earnings per mile for the year ending January the first, preceding, and any and all other matters necessary to enable said council to make a just and equitable assessment of said railway property. If a part of any railway is without this State, then, in estimating the value of its rolling-stock and movable property, they shall take into consideration the proportion which the business of that part of the railway lying within the State bears to the business of the railway without the State; such valuations shall be in the same ratio as that of the property of individuals.

Sec. 1320. On or before the twenty-fifth day of March in each year, said council shall transmit to the county auditor of such county through which any railway may run, a statement showing the length of the main track of such railway within the county, and the assessed value per mile of the same as fixed by a pro rata distribution per mile of the assessed value of the whole property named in the preceding section. Said statement shall be entered on the proper record of the county.

Sec. 1321. At the first meeting of the board of supervisors held after said statement is received by the county auditor, they shall make and cause the same to be entered in the proper record, an order, stating and declaring the length of the main track, and the assessed value of such railway lying in each city, town, township, or lesser taxing district in their county through which said railway runs, as fixed by the executive council, which shall constitute the taxable value of said property for taxable purposes, and the taxes on said property when collected by the county treasurer shall be paid over to the persons or corporations entitled thereto as other taxes, and the county auditor shall transmit a copy of said order to the city council or trustees of such city, incorporated town, or township.

Sec. 1322. All such railway property shall be taxable upon said assessment at the same rates, by the same officers, and for the same purposes as the property of individuals within such counties, cities, towns, townships, and lesser taxing districts.

SLEEPING AND DINING CARS.

Acts of the Seventeenth General Assembly, Chapter 114, Section 1. In addition to the matters required to be contained in the statement provided for in section thirteen hundred and eighteen of the Code, such statement shall show the number of sleeping and dining cars not owned by such corporation, but used by it in operating its railway in this State during each month of the year for which the return is made, and also the number of miles each month that said cars have been run or operated on such railway within the State, and the total number of miles that said cars have been run or operated each month within and without the State.

Sec. 2. The executive council shall, at the time of the assessment of other railway property for taxation, assess for taxation the average number of cars so used by such corporation each month, and the assessed value of said cars shall bear the same proportion to the entire value thereof, that the monthly average number of miles that such cars have been run or operated within the State shall bear to the monthly average number of miles that such cars have been used or operated within and without the State, such valuation shall be in the same ratio of the property of individuals.

Sec. 3. The executive council shall, as provided in section thirteen hundred and eighteen and thirteen hundred and nineteen of the Code, first assess the value of the property of the corporation using sleeping and dining cars not owned by such corporation, and shall then add to such valuation, the amount of the assessed valuation of said sleeping and dining cars, made as heretofore provided, and such aggregate amount shall constitute and be considered the assessed value of the property of such corporation for the purposes of taxation.

CLASSIFICATION.

Acts of Fifteenth G. A., Chapter 66, Section 1. All railroad corporations organized or doing business in this State, their trustees, receivers, or lessees, under the laws or authority thereof, shall be limited in their maximum charges to the rates of compensation for the transportation of passengers and freight, which are herein prescribed. All railroads in this State shall be classified according to the gross amount of their respective annual earnings within the State, per mile, for the preceding year, as follows: Class "A" shall include all railroads whose

gross annual earnings, per mile, shall be four thousand dollars or more. Class "B" shall include all railroads whose gross earnings, per mile, shall be three thousand dollars, or any sum in excess thereof, less than four thousand dollars. Class "C" shall include all railroads whose gross annual earnings, per mile, shall be less than three thousand dollars.

Sec. 2. All railroad corporations, according to their classification as herein prescribed, shall be limited to compensation per mile for the transportation of any person with ordinary baggage, not exceeding one hundred pounds in weight, as follows: Class "A," three cents; class "B," three and one-half cents; class "C," four cents; provided, that no such corporation shall charge, demand or receive any greater compensation per mile for the transportation of children, twelve years of age or under, than half the rate above prescribed; and provided, also, a charge of ten cents may be added to the fare of any passenger, when the same is paid upon the cars, if a ticket might have been procured within a reasonable time before the departure of the train.

Sec. 3. It shall be the duty of each railroad corporation operating a railroad in this State during the month of January, 1875, and each and every year thereafter, to make and return to the governor a statement of its gross receipts on its entire road within this State for the year preceding and ending on the thirty-first day of December. Said statement shall be sworn to by the president and superintendent of the road in this State, and shall contain a detailed statement of the entire receipts for transportation of freight and passengers, and all other sources of income of the road. A failure to comply with the provisions of this section shall subject the corporation to a penalty of one hundred dollars per day for each and every day after such report is due until it is made, to be recovered in an action in the name of the State of Iowa, for the benefit of the school fund. If the executive council shall, on examination, be satisfied of the correctness of said returns, it shall be their duty to classify the different railroads in this State, as heretofore provided, and the governor, when there shall be any change in classification, shall issue a certificate to any corporation or corporations affected by such change, certifying to them the class to which they are respectively assigned. And any change of rate made by any railroad corporation pursuant to any change of classification, shall take effect and be in force from and after the fourth day of July following such change.